

Maine Health Data Organization Hospital Financial Information Part III

2007 – 2011 All Financial Information by Hospital

Includes tables containing *all* data elements and ratios for each of Maine's 39 non-governmental hospitals.

Note: In FY 2011, Stephens Memorial Hospital moved from peer group D to E.

Maine Hospital Designation
August 31, 2011

Hospital Name	Peer Group
Acadia Hospital Corporation	F
Aroostook Medical Center, The (TAMC)	B
Blue Hill Memorial Hospital	E
Bridgton Hospital	E
Calais Regional Hospital	E
Cary Medical Center	C
Central Maine Medical Center	A
Charles A. Dean Memorial Hospital	E
Down East Community Hospital	E
Eastern Maine Medical Center	A
Franklin Memorial Hospital	C
Henrietta D. Goodall Hospital	C
Houlton Regional Hospital	E
Inland Hospital	D
Maine Coast Memorial Hospital	C
Maine Medical Center	A
MaineGeneral Medical Center	A
Mayo Regional Hospital	E
Mercy Hospital	B
Mid Coast Hospital	B
Miles Memorial Hospital	D
Millinocket Regional Hospital	E
Mount Desert Island Hospital	E
New England Rehabilitation Hospital	G
Northern Maine Medical Center	D
Parkview Adventist Medical Center	D
Penobscot Bay Medical Center	B
Penobscot Valley Hospital	E
Redington-Fairview General Hospital	E
Rumford Community Hospital	E
Sebasticook Valley Hospital	E
Southern Maine Medical Center	B
Spring Harbor Hospital	F
St. Andrews Hospital	E
St. Joseph Hospital	B
St. Mary's Regional Medical Center	B
Stephens Memorial Hospital*	E
Waldo County General Hospital	E
York Hospital	B

* In FY 2011, Stephens Memorial Hospital moved from Peer Group D to E

Maine Health Data Organization Hospital Financial Report Part III

Acadia Hospital Corporation -- Bangor, Maine	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	7,523,566	8,072,613	10,683,305	12,514,651	15,731,485
Cash and Investment	3,300,070	3,587,774	2,854,449	8,010,353	11,483,440
Current Assets Whose Use is Limited	449,700	440,296	429,489	357,945	377,250
Net Patient Accounts Receivable	1,993,909	3,004,554	2,759,640	2,430,792	1,785,791
Due from Affiliates	251,047	106,705	258,341	325,532	294,439
Third Party Settlements Receivable	939,852	336,800	3,703,184	648,030	268,433
Other Accounts Receivable	140,955	189,132	280,614	276,497	295,540
Inventory	181,791	182,319	212,682	199,430	210,772
Other Current Assets	266,242	225,033	184,906	266,072	1,015,820
Total Non-Current Assets	32,292,657	34,810,640	31,811,582	28,042,879	25,340,886
Trustee Held Investments	21,950	26,626	24,633	30,892	10,519
Board Designated and Undesignated Investments	6,139,145	8,980,993	18,625,278	12,190,518	12,223,170
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	16,544,951	16,918,065	2,940,253	5,160,192	3,079,417
Gross Property, Plant and Equipment (PP&E)	25,671,458	25,973,281	28,202,976	29,708,842	29,981,939
Accumulated Depreciation	16,084,847	17,088,325	17,981,558	19,047,565	19,954,159
Net Property, Plant and Equipment (PP&E)	9,586,611	8,884,956	10,221,418	10,661,277	10,027,780
Total Unrestricted Assets	39,816,223	42,883,253	42,494,887	40,557,530	41,072,371
Total Current Liabilities	15,154,854	17,544,704	18,494,421	6,509,825	9,226,759
Current Long Term Debt (LTD)	854,962	884,360	951,637	928,626	1,063,681
Accounts Payable and Accrued Expenses	3,523,778	3,753,788	4,166,726	4,042,960	3,563,391
Estimated Third Party Settlements	10,500,919	12,755,110	13,127,313	1,283,954	4,394,821
Due to Affiliate	275,195	151,446	248,745	254,285	204,866
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	17,351,653	19,161,531	20,084,995	28,102,703	24,215,793
Long Term Debt	12,983,430	12,145,097	11,359,111	11,146,805	10,119,774
Estimated Third Party Settlements	†	†	†	8,383,059	5,128,067
Due to Affiliate	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	4,368,223	7,016,434	8,725,884	8,572,839	8,967,952
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	7,309,716	6,177,018	3,915,471	5,945,002	7,629,818
Total Liabilities & Equity	39,816,223	42,883,253	42,494,887	40,557,530	41,072,370
Total Restricted Assets	612,255	737,925	601,032	531,296	442,524
Cash and Investments	612,255	737,925	601,032	531,296	442,524
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	612,255	737,925	601,032	531,296	442,524
Total Restricted Fund Balance	612,255	737,925	601,032	531,296	442,524
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	557,409	675,463	530,890	460,754	369,362
Permanently Restricted Net Assets	54,846	62,462	70,142	70,542	73,162

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Acadia Hospital Corporation -- Bangor, Maine	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	60,055,491	61,198,680	78,282,068	84,560,940	85,704,944
Gross Inpatient Service Revenue	39,143,785	36,526,205	46,634,321	49,071,606	57,309,366
Gross Outpatient Service Revenue	20,911,706	24,672,475	31,647,747	35,489,334	28,395,578
Free Care (Charity Care)	9,501,747	8,700,637	14,315,704	18,917,657	17,893,240
Bad Debt (Provision for Bad Debt)	2,059,814	2,073,516	2,654,322	3,090,087	2,303,202
Contractuals	5,249,582	9,531,027	16,653,740	16,120,568	19,358,101
Changes in Prior Year Estimated/Final Settlements	†	†	†	(2,512,222)	(1,418,523)
Net Patient Service Revenue	43,244,348	40,893,500	44,658,302	48,944,850	47,568,924
Other Operating Revenue	2,011,104	1,871,169	2,077,867	1,831,701	2,249,659
Total Operating Revenue	45,255,452	42,764,669	46,736,169	50,776,551	49,818,583
Total Operating Expenses	39,518,094	41,536,087	45,316,176	49,301,737	47,663,626
Depreciation and Amortization	1,234,854	1,045,962	1,025,493	1,114,940	1,175,452
Interest	807,974	771,983	732,911	659,007	447,848
Advertising Expenses	*	*	*	16,326	19,929
Allowed Advertising Expenses	*	*	*	3,062	11,549
Non-Allowed Advertising Expenses	*	*	*	13,264	8,380
Salaries and Benefits	*	*	*	33,457,148	31,388,634
Other Operating Expenses	37,475,266	39,718,142	43,557,772	14,054,316	14,631,763
Net Operating Income	5,737,358	1,228,582	1,419,993	1,474,814	2,154,957
Total Non-operating Revenue	355,371	208,442	458,207	48,120	392,756
Total Investment Income	355,371	208,442	458,207	48,120	392,756
Interest and Dividends	355,144	206,122	457,558	426,980	396,835
Realized Gains/Losses on Sales of Securities	227	2,320	649	(378,860)	(4,079)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
Excess of Revenue over Expenses	6,092,729	1,437,024	1,878,200	1,522,934	2,547,713
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	6,092,729	1,437,024	1,878,200	1,522,934	2,547,713
Total Change in Unrestricted Net Assets	5,666,490	(1,132,698)	(2,261,547)	2,029,531	1,684,816
Net Assets Released for Restrictions - Capital	23,760	36,591	245,765	123,342	173,357
Unrealized Gains/Losses on Investments	9,635	(25,827)	481,432	133,656	(146,033)
Minimum Pension Liability Adjustment	†	†	†	203,307	(849,109)
Transfers From/To Affiliates	(265,000)	(313,626)	(2,771,058)	44,970	(41,060)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(194,634)	(2,266,860)	(2,095,886)	1,322	(52)

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Acadia Hospital Corporation -- Bangor, Maine	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	.902	.972	1.585	3.795	3.030
Current Ratio without Board Designated and Undesignated Investments	.496	.460	.578	1.922	1.705
Days in Accounts Receivable	16.829	26.818	22.555	18.127	13.703
Acid Test	.247	.230	.178	1.285	1.285
Days Cash on Hand, Current	35.751	36.311	27.063	63.387	93.124
Days Cash on Hand, Incl Board Designated & Undesignated Investments	94.283	117.271	180.554	155.727	189.093
Average Payment Period, Accounts Payable and Accrued Expenses	33.596	33.839	34.338	30.624	27.978
Average Payment Period, Current Liabilities	144.489	158.158	152.413	49.310	72.444
Capital Structure					
Equity Financing Ratio	.184	.144	.092	.147	.186
Fixed Asset Financing	1.354	1.367	1.111	1.046	1.009
Cash Flow Divided by Total Debt	.225	.068	.075	.076	.111
Cash Flow Divided by Total Debt with Operating Income Only	.214	.062	.063	.075	.100
Debt Service Coverage Total	5.015	2.001	2.249	2.047	3.030
Debt Service Coverage Total with Operating Income Only	4.796	1.873	1.965	2.017	2.745
Profitability					
Total Margin	.134	.033	.040	.030	.051
Operating Margin	.127	.029	.030	.029	.043
Non Operating Revenue Margin	.058	.145	.244	.032	.154
Return On Assets	.153	.034	.044	.038	.062
Return On Equity	.834	.233	.480	.256	.334
Markup	1.571	1.518	1.773	1.752	1.845
Deductible	.087	.156	.213	.191	.226
Markup Adjustment for Deductible	1.438	1.289	1.406	1.425	1.439
Reported Income Index	1.075	(1.269)	(.830)	.750	1.512
Asset Efficiency					
Total Asset Turnover	1.146	1.002	1.111	1.253	1.223
Fixed Asset Turnover	4.721	4.813	4.572	4.763	4.968
Average Age Plant Depreciation Only	13.026	16.337	17.535	17.084	16.976
Other Financial Ratios					
Total Operating Expense Growth	(.017)	.051	.091	.088	(.033)
Total Operating Revenue Growth	.114	(.055)	.093	.086	(.019)
Realized Gains Divided by Non-Operating Revenue	.001	.011	.001	(7.873)	(.010)
Realized Gains Divided by Net Income	.000	.002	.000	(.249)	(.002)
Long Term Debt to Equity	1.776	1.966	2.901	1.875	1.326

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	18,763,403	18,514,860	22,483,133	19,250,894	22,691,626
Cash and Investment	2,609,078	3,641,368	4,119,590	2,177,263	6,271,544
Current Assets Whose Use is Limited	469,845	462,254	452,569	376,798	423,931
Net Patient Accounts Receivable	8,170,602	8,901,423	6,333,997	7,543,084	8,057,257
Due from Affiliates	76,522	92,661	53,416	8,925	10,953
Third Party Settlements Receivable	3,946,981	1,836,330	8,260,908	5,776,893	3,596,180
Other Accounts Receivable	847,062	853,676	654,707	846,428	433,665
Inventory	1,531,761	1,699,666	1,637,085	1,606,230	1,922,720
Other Current Assets	1,111,552	1,027,482	970,861	915,273	1,975,376
Total Non-Current Assets	51,940,327	52,650,640	41,312,601	46,726,678	47,707,515
Trustee Held Investments	2,531,127	2,676,506	3,319,902	3,267,620	3,641,618
Board Designated and Undesignated Investments	2,299,977	2,595,403	2,685,206	4,595,214	5,886,332
Due From Affiliates	5,390	10,377	1,428	43,271	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	18,231,803	18,520,053	6,067,708	10,123,812	10,388,430
Gross Property, Plant and Equipment (PP&E)	69,196,086	71,351,180	74,353,402	75,541,283	76,413,490
Accumulated Depreciation	40,324,056	42,502,879	45,115,045	46,844,522	48,622,355
Net Property, Plant and Equipment (PP&E)	28,872,030	28,848,301	29,238,357	28,696,761	27,791,135
Total Unrestricted Assets	70,703,730	71,165,500	63,795,734	65,977,572	70,399,141
Total Current Liabilities	22,401,592	23,517,427	14,870,836	15,694,331	17,817,594
Current Long Term Debt (LTD)	1,035,000	1,080,000	1,154,333	1,150,000	1,195,000
Accounts Payable and Accrued Expenses	10,809,335	11,179,642	8,398,991	10,038,952	8,885,347
Estimated Third Party Settlements	4,871,314	5,125,626	5,108,299	4,230,209	7,418,007
Due to Affiliates	5,685,943	6,132,159	209,213	275,170	319,240
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	17,659,770	16,748,586	16,313,318	18,021,262	16,868,729
Long Term Debt	15,119,218	14,042,052	12,978,552	11,744,875	10,493,981
Estimated Third Party Settlements	†	†	†	2,988,812	2,554,520
Due to Affiliates	9,425	30,028	14,864	19,955	4,955
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	2,531,127	2,676,506	3,319,902	3,267,620	3,815,273
Fund Balance Unrestricted	30,642,368	30,899,487	32,611,580	32,261,979	35,712,818
Total Liabilities & Equity	70,703,730	71,165,500	63,795,734	65,977,572	70,399,141
Total Restricted Assets	2,072,395	1,703,911	1,522,969	1,678,811	1,609,234
Cash and Investments	2,072,395	1,703,911	1,522,969	1,678,811	1,609,234
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	2,072,395	1,703,911	1,522,969	1,678,811	1,609,234
Total Restricted Fund Balance	2,072,395	1,703,911	1,522,969	1,678,811	1,609,234
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,395,680	1,027,196	846,254	1,002,096	932,519
Permanently Restricted Net Assets	676,715	676,715	676,715	676,715	676,715

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	184,795,464	187,005,213	199,474,883	206,070,315	213,963,829
Gross Inpatient Service Revenue	70,049,931	62,714,229	69,343,147	69,655,328	70,138,498
Gross Outpatient Service Revenue	114,745,533	124,290,984	130,131,736	136,414,987	143,825,331
Free Care (Charity Care)	1,797,211	2,005,061	2,645,546	2,979,952	2,807,318
Bad Debt (Provision for Bad Debt)	3,718,854	2,970,533	2,773,415	3,098,758	3,128,993
Contractuals	89,314,682	90,725,866	99,583,456	105,086,261	110,191,970
Changes in Prior Year Estimated/Final Settlements	(870,000)	(235,000)	(261,000)	230,000	(160,000)
Net Patient Service Revenue	90,834,717	91,538,753	94,733,466	94,675,344	97,995,548
Other Operating Revenue	2,497,622	2,090,675	2,028,993	2,220,878	2,063,174
Total Operating Revenue	93,332,339	93,629,428	96,762,459	96,896,222	100,058,722
Total Operating Expenses	92,965,447	94,743,693	95,858,769	96,939,376	96,943,396
Depreciation and Amortization	3,724,046	3,939,902	3,694,544	3,643,301	3,565,334
Interest	1,038,956	949,416	765,481	591,915	458,613
Advertising Expenses	*	*	*	364,467	256,304
Allowed Advertising Expenses	*	*	*	35,838	15,043
Non-Allowed Advertising Expenses	*	*	*	328,629	241,261
Salaries and Benefits	*	*	*	60,854,362	61,167,013
Other Operating Expenses	88,202,445	89,854,375	91,398,744	31,485,331	31,496,132
Net Operating Income	366,892	(1,114,265)	903,690	(43,154)	3,115,326
Total Non-operating Revenue	457,414	508,182	206,586	243,223	434,738
Total Investment Income	204,461	180,903	36,723	7,135	26,060
Interest and Dividends	204,461	180,903	36,723	7,135	26,060
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	283,399	315,850	182,252	236,088	408,678
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(30,446)	11,429	(12,389)	†	†
Excess of Revenue over Expenses	824,306	(606,083)	1,110,276	200,069	3,550,064
Extraordinary Gains/Losses	†	†	†	(503,553)	†
Total Surplus/Deficit	824,306	(606,083)	1,110,276	(303,484)	3,550,064
Total Change in Unrestricted Net Assets	678,033	257,119	1,712,093	(349,601)	3,450,839
Net Assets Released for Restrictions - Capital	453,727	364,633	85,605	247,279	178,511
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(600,000)	498,569	516,212	(493,396)	(277,736)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	200,000	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	.940	.898	1.692	1.519	1.604
Current Ratio without Board Designated and Undesignated Investments	.838	.787	1.512	1.227	1.274
Days in Accounts Receivable	32.832	35.493	24.404	29.081	30.011
Acid Test	.137	.174	.307	.163	.376
Days Cash on Hand, Current	12.593	16.495	18.107	9.992	26.172
Days Cash on Hand, Incl Board Designated & Undesignated Investments	22.000	26.928	28.742	27.970	49.180
Average Payment Period, Accounts Payable and Accrued Expenses	44.211	44.938	33.263	39.275	34.731
Average Payment Period, Current Liabilities	91.623	94.532	58.893	61.401	69.646
Capital Structure					
Equity Financing Ratio	.433	.434	.511	.489	.507
Fixed Asset Financing	.524	.487	.444	.409	.378
Cash Flow Divided by Total Debt	.114	.083	.154	.114	.205
Cash Flow Divided by Total Debt with Operating Income Only	.102	.070	.147	.107	.193
Debt Service Coverage Total	2.740	2.158	3.018	2.540	4.708
Debt Service Coverage Total with Operating Income Only	2.516	1.902	2.906	2.401	4.438
Profitability					
Total Margin	.009	(.006)	.011	.002	.035
Operating Margin	.004	(.012)	.009	(.000)	.031
Non Operating Revenue Margin	.555	(.838)	.186	1.216	.122
Return On Assets	.012	(.009)	.017	.003	.050
Return On Equity	.027	(.020)	.034	.006	.099
Markup	2.015	1.996	2.102	2.149	2.228
Deductible	.483	.485	.499	.510	.515
Markup Adjustment for Deductible	1.054	1.038	1.063	1.065	1.092
Reported Income Index	1.216	(2.357)	.648	(.572)	1.029
Asset Efficiency					
Total Asset Turnover	1.327	1.323	1.520	1.472	1.427
Fixed Asset Turnover	3.233	3.246	3.309	3.377	3.600
Average Age Plant Depreciation Only	10.828	10.788	12.211	12.858	13.638
Other Financial Ratios					
Total Operating Expense Growth	.036	.019	.012	.011	.000
Total Operating Revenue Growth	.037	†	.033	.001	.033
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.493	.454	.398	.364	.294

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Blue Hill Memorial Hospital -- Blue Hill, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	5,330,952	8,961,906	7,266,370	4,972,542	6,474,441
Cash and Investment	125,555	865,566	302,594	1,849,292	3,176,921
Current Assets Whose Use is Limited	91,684	90,831	94,207	461,940	48,666
Net Patient Accounts Receivable	3,484,942	4,002,179	3,799,383	1,430,518	1,813,044
Due from Affiliates	73,833	58,284	3,018	9,294	†
Third Party Settlements Receivable	991,079	3,238,165	2,574,346	509,785	279,367
Other Accounts Receivable	†	†	34,709	329,958	257,393
Inventory	277,041	207,346	131,551	170,356	141,313
Other Current Assets	286,818	499,535	326,562	211,399	757,737
Total Non-Current Assets	21,957,399	20,183,908	19,496,136	19,898,999	22,945,716
Trustee Held Investments	†	†	†	†	20,810
Board Designated and Undesignated Investments	12,939,945	10,502,788	6,697,532	6,473,581	12,378,197
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	72,371	68,118	3,316,701	4,796,528	2,075,889
Gross Property, Plant and Equipment (PP&E)	21,633,938	23,659,043	25,002,422	24,945,017	25,746,842
Accumulated Depreciation	12,688,855	14,046,041	15,520,519	16,316,127	17,276,022
Net Property, Plant and Equipment (PP&E)	8,945,083	9,613,002	9,481,903	8,628,890	8,470,820
Total Unrestricted Assets	27,288,351	29,145,814	26,762,506	24,871,541	29,420,157
Total Current Liabilities	5,214,180	6,052,355	7,901,614	5,200,691	7,787,856
Current Long Term Debt (LTD)	449,456	328,078	1,178,432	211,883	145,739
Accounts Payable and Accrued Expenses	2,510,749	2,498,879	2,979,788	3,186,998	2,538,957
Estimated Third Party Settlements	253,975	1,457,071	2,191,856	1,668,842	4,898,443
Due to Affiliates	†	1,048,278	1,551,538	132,968	204,717
Other Current Liabilities	2,000,000	720,049	†	†	†
Total Non-current Liabilities	2,599,902	5,489,080	5,087,717	3,057,354	3,255,065
Long Term Debt	2,599,902	3,633,435	2,458,508	2,309,812	2,128,461
Estimated Third Party Settlements	†	†	†	709,540	1,103,272
Due to Affiliates	†	1,855,645	2,300,000	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	109,203	38,002	23,332
Other Non-Current Liabilities	†	†	220,006	†	†
Fund Balance Unrestricted	19,474,270	17,604,379	13,773,175	16,613,496	18,377,236
Total Liabilities & Equity	27,288,352	29,145,814	26,762,506	24,871,541	29,420,157
Total Restricted Assets	1,008,895	836,826	340,180	630,481	891,915
Cash and Investments	1,008,895	836,826	340,180	630,481	891,915
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	1,008,895	836,826	340,180	630,481	891,915
Total Restricted Fund Balance	1,008,895	836,826	340,180	630,481	891,915
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	756,754	584,685	88,039	150,285	201,888
Permanently Restricted Net Assets	252,141	252,141	252,141	480,196	690,027

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Blue Hill Memorial Hospital -- Blue Hill, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	38,402,139	44,643,905	44,330,709	45,557,062	49,175,637
Gross Inpatient Service Revenue	8,317,563	9,625,101	9,818,526	10,834,831	10,050,445
Gross Outpatient Service Revenue	30,084,576	35,018,804	34,512,183	34,722,231	39,125,192
Free Care (Charity Care)	1,007,332	1,219,810	1,355,162	1,160,433	1,415,316
Bad Debt (Provision for Bad Debt)	1,303,751	1,558,288	2,374,729	1,726,717	1,307,527
Contractuals	11,611,211	14,867,635	13,336,726	13,282,056	14,174,763
Changes in Prior Year Estimated/Final Settlements	143,000	209,000	269,000	(2,537,571)	207,000
Net Patient Service Revenue	24,336,845	26,789,172	26,995,092	31,925,427	32,071,031
Other Operating Revenue	902,525	943,817	779,368	1,273,158	955,543
Total Operating Revenue	25,239,370	27,732,989	27,774,460	33,198,585	33,026,574
Total Operating Expenses	27,107,667	29,110,065	31,936,003	30,317,244	32,252,308
Depreciation and Amortization	1,313,659	1,439,102	1,478,388	1,381,568	1,362,319
Interest	294,064	352,584	279,599	179,012	109,014
Advertising Expenses	*	*	*	27,626	43,620
Allowed Advertising Expenses	*	*	*	27,626	21,173
Non-Allowed Advertising Expenses	*	*	*	†	22,447
Salaries and Benefits	*	*	*	17,369,717	18,487,326
Other Operating Expenses	25,499,944	27,318,379	30,178,016	11,359,321	12,250,029
Net Operating Income	(1,868,297)	(1,377,076)	(4,161,543)	2,881,341	774,266
Total Non-operating Revenue	395,519	334,082	(368,825)	12,811	262,077
Total Investment Income	395,519	334,082	(368,825)	12,811	262,077
Interest and Dividends	158,971	122,066	53,343	12,811	262,077
Realized Gains/Losses on Sales of Securities	236,548	212,016	(422,168)	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
Excess of Revenue over Expenses	(1,472,778)	(1,042,994)	(4,530,368)	2,894,152	1,036,343
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(1,472,778)	(1,042,994)	(4,530,368)	2,894,152	1,036,343
Total Change in Unrestricted Net Assets	(504,127)	(1,869,891)	(3,831,204)	2,840,321	432,387
Net Assets Released for Restrictions - Capital	133,658	160,395	364,484	73,344	†
Unrealized Gains/Losses on Investments	491,083	(410,951)	(476,516)	†	(576,572)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(85,500)	(183,221)	1,542,245	(127,175)	(27,384)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	429,410	(393,120)	(731,049)	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Blue Hill Memorial Hospital -- Blue Hill, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.504	3.216	1.767	2.201	2.421
Current Ratio without Board Designated and Undesignated Investments	1.022	1.481	.920	.956	.831
Days in Accounts Receivable	52.267	54.529	51.371	16.355	20.634
Acid Test	.042	.158	.050	.444	.414
Days Cash on Hand, Current	3.074	12.616	4.755	29.154	38.114
Days Cash on Hand, Incl Board Designated & Undesignated Investments	186.182	151.155	85.018	110.813	184.376
Average Payment Period, Accounts Payable and Accrued Expenses	35.529	32.962	35.709	40.201	30.001
Average Payment Period, Current Liabilities	73.784	79.835	94.692	65.602	92.022
Capital Structure					
Equity Financing Ratio	.714	.604	.515	.668	.625
Fixed Asset Financing	.291	.378	.259	.268	.251
Cash Flow Divided by Total Debt	(.020)	.034	(.235)	.518	.217
Cash Flow Divided by Total Debt with Operating Income Only	(.071)	.005	(.207)	.516	.193
Debt Service Coverage Total	.136	.933	(4.562)	3.282	7.815
Debt Service Coverage Total with Operating Income Only	(.264)	.517	(3.955)	3.272	6.998
Profitability					
Total Margin	(.057)	(.037)	(.165)	.087	.031
Operating Margin	(.074)	(.050)	(.150)	.087	.023
Non Operating Revenue Margin	(.269)	(.320)	.081	.004	.253
Return On Assets	(.054)	(.036)	(.169)	.116	.035
Return On Equity	(.076)	(.059)	(.329)	.174	.056
Markup	1.450	1.566	1.413	1.545	1.554
Deductible	.302	.333	.301	.292	.288
Markup Adjustment for Deductible	1.022	1.055	.995	1.107	1.115
Reported Income Index	2.921	.558	1.182	1.019	.588
Asset Efficiency					
Total Asset Turnover	.939	.963	1.024	1.335	1.131
Fixed Asset Turnover	2.822	2.885	2.929	3.847	3.899
Average Age Plant Depreciation Only	9.659	9.760	10.498	11.810	12.681
Other Financial Ratios					
Total Operating Expense Growth	.096	.074	.097	(.051)	.064
Total Operating Revenue Growth	.026	.099	.001	.195	(.005)
Realized Gains Divided by Non-Operating Revenue	.598	.635	1.145	†	†
Realized Gains Divided by Net Income	(.161)	(.203)	.093	†	†
Long Term Debt to Equity	.134	.206	.178	.139	.116

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Bridgton Hospital -- Bridgton, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	7,939,811	5,951,931	11,659,137	14,980,617	22,479,123
Cash and Investment	84,098	436,855	3,205,678	6,669,646	15,761,269
Current Assets Whose Use is Limited	397,422	399,813	397,082	419,847	423,910
Net Patient Accounts Receivable	2,822,248	3,571,633	4,537,367	4,216,156	5,727,278
Due from Affiliates	23,648	22,271	37,822	20,357	23,254
Third Party Settlements Receivable	4,280,592	1,191,693	3,089,792	3,209,880	139,930
Other Accounts Receivable	†	†	†	†	†
Inventory	228,524	239,346	327,710	313,300	296,908
Other Current Assets	103,279	90,320	63,686	131,431	106,574
Total Non-Current Assets	18,881,874	22,879,062	19,957,040	20,083,020	20,177,241
Trustee Held Investments	715,256	734,857	754,457	774,058	793,659
Board Designated and Undesignated Investments	2,406,779	3,046,589	2,508,031	2,923,832	3,640,877
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	513,633	3,346,136	370,796	(22,711)	(34,032)
Gross Property, Plant and Equipment (PP&E)	29,193,107	30,538,261	31,308,282	32,360,518	32,899,784
Accumulated Depreciation	13,946,901	14,786,781	14,984,526	15,952,677	17,123,047
Net Property, Plant and Equipment (PP&E)	15,246,206	15,751,480	16,323,756	16,407,841	15,776,737
Total Unrestricted Assets	26,821,685	28,830,993	31,616,177	35,063,637	42,656,364
Total Current Liabilities	2,634,918	2,571,696	2,816,512	3,220,067	3,233,917
Current Long Term Debt (LTD)	356,501	369,740	530,073	538,172	445,752
Accounts Payable and Accrued Expenses	2,278,417	2,201,956	2,286,439	2,681,895	2,788,165
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	9,970,470	9,642,248	9,844,292	9,454,394	9,149,042
Long Term Debt	9,528,772	9,174,049	9,355,600	8,990,281	8,653,365
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	441,698	468,199	488,692	464,113	495,677
Fund Balance Unrestricted	14,216,297	16,617,049	18,955,373	22,389,176	30,273,405
Total Liabilities & Equity	26,821,685	28,830,993	31,616,177	35,063,637	42,656,364
Total Restricted Assets	3,181,467	3,151,153	3,236,168	3,341,734	3,564,980
Cash and Investments	3,039,501	3,039,175	3,137,716	2,857,587	3,398,341
Receivables	141,966	111,978	98,452	92,294	65,968
Other Assets	†	†	†	391,853	100,671
Total Restricted Liabilities and Equity	3,181,467	3,151,153	3,236,168	3,341,734	3,564,980
Total Restricted Fund Balance	3,181,467	3,151,153	3,236,168	3,341,734	3,564,980
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	2,024,947	2,012,858	2,223,069	2,280,994	2,443,485
Permanently Restricted Net Assets	1,156,520	1,138,295	1,013,099	1,060,740	1,121,495

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Bridgton Hospital -- Bridgton, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	54,746,099	59,550,523	62,240,150	66,474,360	75,036,173
Gross Inpatient Service Revenue	12,970,021	13,445,191	14,394,950	12,707,976	13,653,165
Gross Outpatient Service Revenue	41,776,078	46,105,332	47,845,200	53,766,384	61,383,008
Free Care (Charity Care)	1,047,970	826,777	1,116,919	1,472,781	1,116,462
Bad Debt (Provision for Bad Debt)	2,300,034	2,322,652	2,323,196	2,598,159	3,064,028
Contractuals	21,555,672	22,876,956	22,933,322	23,172,172	25,899,583
Changes in Prior Year Estimated/Final Settlements	†	(10,000)	†	†	†
Net Patient Service Revenue	29,842,423	33,534,138	35,866,713	39,231,248	44,956,100
Other Operating Revenue	436,560	438,881	428,793	468,847	371,040
Total Operating Revenue	30,278,983	33,973,019	36,295,506	39,700,095	45,327,140
Total Operating Expenses	28,961,577	31,732,258	33,668,460	36,757,860	38,157,081
Depreciation and Amortization	1,038,419	954,019	1,091,336	1,223,675	1,304,201
Interest	555,869	540,155	549,361	528,944	494,011
Advertising Expenses	*	*	*	204,011	200,102
Allowed Advertising Expenses	*	*	*	†	†
Non-Allowed Advertising Expenses	*	*	*	204,011	200,102
Salaries and Benefits	*	*	*	23,861,467	24,064,166
Other Operating Expenses	27,367,289	30,238,084	32,027,763	10,939,763	12,094,601
Net Operating Income	1,317,406	2,240,761	2,627,046	2,942,235	7,170,059
Total Non-operating Revenue	740,701	213,667	(89,551)	296,950	315,181
Total Investment Income	430,533	150,389	(148,402)	185,761	205,248
Interest and Dividends	137,353	148,110	82,309	72,717	79,317
Realized Gains/Losses on Sales of Securities	293,180	2,279	(230,711)	113,044	125,931
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	310,168	63,278	58,851	111,189	109,933
Excess of Revenue over Expenses	2,058,107	2,454,428	2,537,495	3,239,185	7,485,240
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	2,058,107	2,454,428	2,537,495	3,239,185	7,485,240
Total Change in Unrestricted Net Assets	1,817,492	2,400,752	2,338,324	3,433,803	7,884,229
Net Assets Released for Restrictions - Capital	62,439	78,110	222,963	69,537	†
Unrealized Gains/Losses on Investments	(303,054)	(131,786)	(422,134)	125,081	398,989
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization

Hospital Financial Report Part III

Bridgton Hospital -- Bridgton, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.927	3.499	5.030	5.560	8.077
Current Ratio without Board Designated and Undesignated Investments	3.013	2.314	4.140	4.652	6.951
Days in Accounts Receivable	34.519	38.875	46.175	39.226	46.500
Acid Test	.183	.325	1.279	2.202	5.005
Days Cash on Hand, Current	6.294	9.922	40.366	72.822	160.302
Days Cash on Hand, Incl Board Designated & Undesignated Investments	37.755	46.052	68.466	102.855	196.362
Average Payment Period, Accounts Payable and Accrued Expenses	29.783	26.113	25.618	27.548	27.615
Average Payment Period, Current Liabilities	34.443	30.498	31.557	33.076	32.030
Capital Structure					
Equity Financing Ratio	.530	.576	.600	.639	.710
Fixed Asset Financing	.625	.582	.573	.548	.548
Cash Flow Divided by Total Debt	.246	.279	.287	.352	.710
Cash Flow Divided by Total Debt with Operating Income Only	.187	.262	.294	.329	.684
Debt Service Coverage Total	2.593	4.404	4.546	4.714	8.994
Debt Service Coverage Total with Operating Income Only	2.067	4.165	4.643	4.433	8.689
Profitability					
Total Margin	.066	.072	.070	.081	.164
Operating Margin	.044	.066	.072	.074	.158
Non Operating Revenue Margin	.360	.087	(.035)	.092	.042
Return On Assets	.077	.085	.080	.092	.175
Return On Equity	.145	.148	.134	.145	.247
Markup	1.905	1.890	1.861	1.821	1.976
Deductible	.394	.384	.368	.349	.345
Markup Adjustment for Deductible	1.161	1.170	1.180	1.191	1.297
Reported Income Index	1.132	1.022	1.085	.943	.949
Asset Efficiency					
Total Asset Turnover	1.157	1.186	1.145	1.141	1.070
Fixed Asset Turnover	1.986	2.157	2.223	2.420	2.873
Average Age Plant Depreciation Only	13.431	15.499	13.730	13.037	13.129
Other Financial Ratios					
Total Operating Expense Growth	.149	.096	.061	.092	.038
Total Operating Revenue Growth	.132	.122	.068	.094	.142
Realized Gains Divided by Non-Operating Revenue	.396	.011	2.576	.381	.400
Realized Gains Divided by Net Income	.142	.001	(.091)	.035	.017
Long Term Debt to Equity	.670	.552	.494	.402	.286

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Calais Regional Hospital -- Calais, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	7,137,434	7,019,954	6,891,918	6,292,663	5,637,031
Cash and Investment	262,510	700,671	2,004,383	330,536	521,702
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	2,944,492	3,025,929	3,696,157	4,131,471	4,326,394
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	3,170,831	2,510,622	291,015	1,174,844	†
Other Accounts Receivable	†	†	†	†	†
Inventory	†	†	†	†	†
Other Current Assets	759,601	782,732	900,363	655,812	788,935
Total Non-Current Assets	22,504,954	22,354,206	21,414,215	21,339,028	23,105,614
Trustee Held Investments	112,613	195,336	277,845	360,928	443,399
Board Designated and Undesignated Investments	601,667	1,634,413	1,675,835	2,056,043	2,629,418
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	144,514	91,085	28,229	454,395	1,485,379
Gross Property, Plant and Equipment (PP&E)	33,444,030	33,312,353	33,534,282	33,060,167	34,479,435
Accumulated Depreciation	11,797,870	12,878,981	14,101,976	14,592,505	15,932,017
Net Property, Plant and Equipment (PP&E)	21,646,160	20,433,372	19,432,306	18,467,662	18,547,418
Total Unrestricted Assets	29,642,388	29,374,160	28,306,133	27,631,691	28,742,645
Total Current Liabilities	3,038,426	2,858,445	2,396,163	3,527,828	5,123,745
Current Long Term Debt (LTD)	323,000	335,400	356,000	376,000	411,000
Accounts Payable and Accrued Expenses	2,715,426	2,523,045	2,013,114	3,095,572	3,517,341
Estimated Third Party Settlements	†	†	†	†	1,125,397
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	27,049	56,256	70,007
Total Non-current Liabilities	17,958,796	17,616,943	17,261,208	16,881,778	17,059,743
Long Term Debt	17,958,796	17,616,943	17,261,208	16,881,778	17,059,743
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	8,645,166	8,898,772	8,648,762	7,222,085	6,559,157
Total Liabilities & Equity	29,642,388	29,374,160	28,306,133	27,631,691	28,742,645
Total Restricted Assets	919,676	721,011	848,636	1,293,685	920,887
Cash and Investments	792,730	693,659	835,508	1,289,403	918,133
Receivables	126,946	27,352	13,128	4,282	2,754
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	919,676	721,011	848,636	1,293,685	1,250,510
Total Restricted Fund Balance	919,676	721,011	848,636	1,293,685	1,250,510
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	169,731	161,667	163,783	788,279	792,626
Permanently Restricted Net Assets	749,945	559,344	684,853	505,406	457,884

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Calais Regional Hospital -- Calais, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	36,954,152	42,302,465	41,884,943	46,900,132	56,443,678
Gross Inpatient Service Revenue	10,117,292	11,737,363	10,135,996	11,875,603	16,261,553
Gross Outpatient Service Revenue	26,836,860	30,565,102	31,748,947	35,024,529	40,182,125
Free Care (Charity Care)	317,937	272,167	565,993	712,067	1,066,131
Bad Debt (Provision for Bad Debt)	753,066	1,164,268	1,173,224	1,110,497	1,061,262
Contractuals	11,096,932	14,211,743	13,842,347	18,226,853	22,495,956
Changes in Prior Year Estimated/Final Settlements	†	†	†	(116,500)	64,000
Net Patient Service Revenue	24,786,217	26,654,287	26,303,379	26,967,215	31,756,329
Other Operating Revenue	481,274	364,776	385,038	163,631	894,600
Total Operating Revenue	25,267,491	27,019,063	26,688,417	27,130,846	32,650,929
Total Operating Expenses	25,977,636	26,858,195	27,055,797	28,550,660	33,374,028
Depreciation and Amortization	1,475,632	1,316,719	1,288,903	1,299,642	1,357,897
Interest	978,255	942,959	915,616	896,532	914,518
Advertising Expenses	*	*	*	60,751	44,135
Allowed Advertising Expenses	*	*	*	23,897	18,351
Non-Allowed Advertising Expenses	*	*	*	36,854	25,784
Salaries and Benefits	*	*	*	14,061,579	16,611,727
Other Operating Expenses	23,523,749	24,598,517	24,851,278	12,232,156	14,445,751
Net Operating Income	(710,145)	160,868	(367,380)	(1,419,814)	(723,099)
Total Non-operating Revenue	52,966	75,406	116,073	138,486	60,995
Total Investment Income	55,153	49,393	56,747	35,358	38,222
Interest and Dividends	55,153	49,393	56,747	35,358	38,222
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(32,260)	(26,176)	(615)	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	30,073	52,189	59,941	103,128	22,773
Excess of Revenue over Expenses	(657,179)	236,274	(251,307)	(1,281,328)	(662,104)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(657,179)	236,274	(251,307)	(1,281,328)	(662,104)
Total Change in Unrestricted Net Assets	(523,919)	253,605	(250,010)	(1,067,299)	(662,928)
Net Assets Released for Restrictions - Capital	132,600	19,300	†	200,000	†
Unrealized Gains/Losses on Investments	660	(1,969)	1,297	14,029	(824)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Calais Regional Hospital -- Calais, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.547	3.028	3.576	2.367	1.613
Current Ratio without Board Designated and Undesignated Investments	2.349	2.456	2.876	1.784	1.100
Days in Accounts Receivable	43.360	41.437	51.290	55.919	49.727
Acid Test	.086	.245	.836	.094	.102
Days Cash on Hand, Current	3.911	10.013	28.393	4.427	5.948
Days Cash on Hand, Incl Board Designated & Undesignated Investments	12.873	33.369	52.132	31.966	35.924
Average Payment Period, Accounts Payable and Accrued Expenses	40.451	36.056	28.517	41.462	40.099
Average Payment Period, Current Liabilities	45.263	40.849	33.943	47.252	58.413
Capital Structure					
Equity Financing Ratio	.292	.303	.306	.261	.228
Fixed Asset Financing	.830	.862	.888	.914	.920
Cash Flow Divided by Total Debt	.039	.076	.053	.001	.031
Cash Flow Divided by Total Debt with Operating Income Only	.036	.072	.047	(.006)	.029
Debt Service Coverage Total	1.415	1.972	1.561	.730	1.248
Debt Service Coverage Total with Operating Income Only	1.373	1.912	1.469	.620	1.201
Profitability					
Total Margin	(.026)	.009	(.009)	(.047)	(.020)
Operating Margin	(.028)	.006	(.014)	(.052)	(.022)
Non Operating Revenue Margin	(.081)	.319	(.462)	(.108)	(.092)
Return On Assets	(.022)	.008	(.009)	(.046)	(.023)
Return On Equity	(.076)	.027	(.029)	(.177)	(.101)
Markup	1.441	1.589	1.562	1.648	1.718
Deductible	.300	.336	.330	.389	.399
Markup Adjustment for Deductible	1.014	1.059	1.051	1.010	1.044
Reported Income Index	1.254	.932	1.005	.898	.999
Asset Efficiency					
Total Asset Turnover	.854	.922	.947	.987	1.138
Fixed Asset Turnover	1.167	1.322	1.373	1.469	1.760
Average Age Plant Depreciation Only	7.995	9.781	10.941	11.228	11.733
Other Financial Ratios					
Total Operating Expense Growth	.083	.034	.007	.055	.169
Total Operating Revenue Growth	.012	.069	(.012)	.017	.203
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	2.077	1.980	1.996	2.338	2.601

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Cary Medical Center -- Caribou, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	10,176,905	9,611,646	7,967,390	8,816,831	14,288,706
Cash and Investment	233,345	1,390,623	1,834,652	585,152	2,958,459
Current Assets Whose Use is Limited	3,633,647	†	†	†	†
Net Patient Accounts Receivable	3,098,508	3,408,599	3,103,681	3,982,392	4,385,235
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	1,146,627	3,290,468	1,414,861	2,631,997	5,279,591
Other Accounts Receivable	†	†	†	†	†
Inventory	†	†	†	†	†
Other Current Assets	2,064,778	1,521,956	1,614,196	1,617,290	1,665,421
Total Non-Current Assets	12,112,731	16,053,314	15,881,071	13,456,090	15,375,708
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	2,962,959	5,200,086	6,137,590	4,866,999	7,420,869
Due From Affiliates	130,437	105,392	162,703	130,967	144,689
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	509,732	543,483	299,228	424,802	380,280
Gross Property, Plant and Equipment (PP&E)	29,987,082	31,288,208	30,004,539	30,041,634	30,630,450
Accumulated Depreciation	21,477,479	21,083,855	20,722,989	22,008,312	23,200,580
Net Property, Plant and Equipment (PP&E)	8,509,603	10,204,353	9,281,550	8,033,322	7,429,870
Total Unrestricted Assets	22,289,636	25,664,960	23,848,461	22,272,921	29,664,414
Total Current Liabilities	4,811,050	6,018,759	5,733,580	4,879,595	8,733,941
Current Long Term Debt (LTD)	467,919	721,596	787,784	794,981	422,003
Accounts Payable and Accrued Expenses	3,841,245	4,633,282	3,936,574	3,486,990	4,150,240
Estimated Third Party Settlements	†	†	534,956	†	3,600,578
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	501,886	663,881	474,266	597,624	561,120
Total Non-current Liabilities	3,938,314	4,677,098	3,996,901	3,182,682	2,741,441
Long Term Debt	3,515,072	4,273,095	3,612,136	2,817,155	2,395,152
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	423,242	404,003	384,765	365,527	346,289
Fund Balance Unrestricted	13,540,272	14,969,103	14,117,980	14,210,644	18,189,032
Total Liabilities & Equity	22,289,636	25,664,960	23,848,461	22,272,921	29,664,414
Total Restricted Assets	22,237	16,050	19,756	26,040	128,280
Cash and Investments	22,237	16,050	19,756	26,040	128,280
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	22,237	16,050	19,756	26,040	128,280
Total Restricted Fund Balance	22,237	16,050	19,756	26,040	128,280
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	22,237	16,050	19,756	26,040	128,280
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Cary Medical Center -- Caribou, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	86,469,363	90,183,359	85,955,035	87,956,361	91,772,077
Gross Inpatient Service Revenue	26,895,840	28,403,239	22,881,424	21,526,893	24,384,931
Gross Outpatient Service Revenue	59,573,523	61,780,120	63,073,611	66,429,468	67,387,146
Free Care (Charity Care)	1,122,783	703,062	1,115,624	1,237,339	1,096,668
Bad Debt (Provision for Bad Debt)	892,435	1,522,564	933,916	2,004,000	1,964,678
Contractuals	45,355,342	48,992,229	44,417,458	45,692,563	45,607,743
Changes in Prior Year Estimated/Final Settlements	475,000	(4,339,000)	(819,000)	20,000	(166,000)
Net Patient Service Revenue	38,623,803	43,304,504	40,307,037	39,002,459	43,268,988
Other Operating Revenue	3,162,937	3,029,810	2,918,862	3,099,778	5,199,924
Total Operating Revenue	41,786,740	46,334,314	43,225,899	42,102,237	48,468,912
Total Operating Expenses	42,180,875	45,155,845	44,017,422	42,052,923	44,512,849
Depreciation and Amortization	1,443,711	1,534,166	1,675,599	1,693,628	1,688,157
Interest	179,921	163,820	150,614	139,070	126,461
Advertising Expenses	*	*	*	262,645	271,290
Allowed Advertising Expenses	*	*	*	14,760	12,297
Non-Allowed Advertising Expenses	*	*	*	247,885	258,993
Salaries and Benefits	*	*	*	21,636,508	22,505,783
Other Operating Expenses	40,557,243	43,457,859	42,191,209	18,321,072	19,921,158
Net Operating Income	(394,135)	1,178,469	(791,523)	49,314	3,956,063
Total Non-operating Revenue	452,503	131,428	67,233	29,899	216,071
Total Investment Income	422,584	114,897	46,591	(2,348)	40,028
Interest and Dividends	422,584	113,708	17,822	(3,308)	(18,227)
Realized Gains/Losses on Sales of Securities	†	1,189	28,769	960	58,255
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	29,919	16,531	20,642	32,247	176,043
Excess of Revenue over Expenses	58,368	1,309,897	(724,290)	79,213	4,172,134
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	58,368	1,309,897	(724,290)	79,213	4,172,134
Total Change in Unrestricted Net Assets	205,211	1,447,677	(833,341)	106,091	4,085,336
Net Assets Released for Restrictions - Capital	4,165	5,361	1,260	30,891	10,026
Unrealized Gains/Losses on Investments	142,678	132,419	(110,311)	(4,013)	(96,824)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Cary Medical Center -- Caribou, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.731	2.461	2.460	2.804	2.486
Current Ratio without Board Designated and Undesignated Investments	2.115	1.597	1.390	1.807	1.636
Days in Accounts Receivable	29.281	28.730	28.105	37.269	36.992
Acid Test	.804	.231	.320	.120	.339
Days Cash on Hand, Current	34.648	11.636	15.815	5.292	25.215
Days Cash on Hand, Incl Board Designated & Undesignated Investments	61.196	55.147	68.723	49.308	88.464
Average Payment Period, Accounts Payable and Accrued Expenses	34.417	38.769	33.935	31.536	35.373
Average Payment Period, Current Liabilities	43.106	50.361	49.425	44.130	74.440
Capital Structure					
Equity Financing Ratio	.607	.583	.592	.638	.613
Fixed Asset Financing	.413	.419	.389	.351	.322
Cash Flow Divided by Total Debt	.172	.266	.098	.220	.511
Cash Flow Divided by Total Debt with Operating Income Only	.120	.254	.091	.216	.492
Debt Service Coverage Total	2.472	4.761	1.263	2.063	6.497
Debt Service Coverage Total with Operating Income Only	1.807	4.553	1.186	2.031	6.263
Profitability					
Total Margin	.001	.028	(.017)	.002	.086
Operating Margin	(.009)	.025	(.018)	.001	.082
Non Operating Revenue Margin	7.753	.100	(.093)	.377	.052
Return On Assets	.003	.051	(.030)	.004	.141
Return On Equity	.004	.088	(.051)	.006	.229
Markup	2.125	2.064	2.019	2.165	2.179
Deductible	.525	.543	.517	.519	.497
Markup Adjustment for Deductible	1.050	.979	1.010	1.079	1.154
Reported Income Index	5.804	.917	.851	.855	1.049
Asset Efficiency					
Total Asset Turnover	1.895	1.810	1.815	1.892	1.641
Fixed Asset Turnover	4.911	4.541	4.657	5.241	6.524
Average Age Plant Depreciation Only	14.877	13.743	12.368	12.995	13.743
Other Financial Ratios					
Total Operating Expense Growth	.045	.071	(.025)	(.045)	.058
Total Operating Revenue Growth	.040	.109	(.067)	(.026)	.151
Realized Gains Divided by Non-Operating Revenue	†	.009	.428	.032	.270
Realized Gains Divided by Net Income	†	.001	(.040)	.012	.014
Long Term Debt to Equity	.260	.285	.256	.198	.132

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	74,051,303	51,207,849	67,253,231	105,595,088	75,903,602
Cash and Investment	11,338,019	3,176,255	2,969,278	3,348,579	3,727,858
Current Assets Whose Use is Limited	3,966,730	3,951,227	3,952,008	34,043,289	10,679,988
Net Patient Accounts Receivable	21,672,017	27,425,518	32,071,969	37,175,914	36,113,312
Due from Affiliates	115,701	103,187	159,624	72,632	107,934
Third Party Settlements Receivable	31,173,207	10,615,311	22,127,402	26,403,893	19,127,215
Other Accounts Receivable	†	†	†	†	†
Inventory	2,866,931	2,888,826	2,833,123	2,963,070	2,853,171
Other Current Assets	2,918,698	3,047,525	3,139,827	1,587,711	3,294,124
Total Non-Current Assets	129,841,072	165,084,238	160,510,336	185,932,723	188,300,207
Trustee Held Investments	13,772,656	9,562,221	9,704,066	11,782,143	12,731,116
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	6,175,314	37,779,299	27,167,322	38,631,015	26,986,747
Gross Property, Plant and Equipment (PP&E)	222,534,525	242,001,859	260,558,246	286,528,102	315,645,911
Accumulated Depreciation	112,641,423	124,259,141	136,919,298	151,008,537	167,063,567
Net Property, Plant and Equipment (PP&E)	109,893,102	117,742,718	123,638,948	135,519,565	148,582,344
Total Unrestricted Assets	203,892,375	216,292,087	227,763,567	291,527,811	264,203,809
Total Current Liabilities	23,914,291	35,531,703	35,242,541	76,605,033	63,843,026
Current Long Term Debt (LTD)	2,816,847	3,140,317	3,725,853	3,978,967	4,286,862
Accounts Payable and Accrued Expenses	21,097,444	20,629,534	22,940,848	34,267,825	31,569,834
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	11,761,852	8,575,840	38,358,241	27,986,330
Total Non-current Liabilities	99,385,686	97,772,487	105,370,980	137,883,338	132,357,372
Long Term Debt	89,466,017	89,785,694	98,031,578	129,895,322	126,276,774
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	1,633,142	1,590,552	1,617,687	1,570,392	2,344,956
Accrued Pension and Post Retiree Health Benefits	6,601,187	4,609,781	3,840,067	4,493,271	1,797,473
Other Non-Current Liabilities	1,685,340	1,786,460	1,881,648	1,924,353	1,938,169
Fund Balance Unrestricted	80,592,398	82,987,897	87,150,046	77,039,440	68,003,411
Total Liabilities & Equity	203,892,375	216,292,087	227,763,567	291,527,811	264,203,809
Total Restricted Assets	15,147,589	14,806,605	13,323,117	18,829,145	22,830,939
Cash and Investments	14,647,090	14,311,240	12,828,504	18,829,145	22,829,556
Receivables	†	†	†	†	†
Other Assets	500,499	495,365	494,613	†	1,383
Total Restricted Liabilities and Equity	15,147,589	14,806,605	13,323,117	18,829,145	22,830,939
Total Restricted Fund Balance	15,147,589	14,806,605	13,323,117	18,823,727	22,830,939
Total Liabilities	†	†	†	5,418	†
Temporarily Restricted Net Assets	3,007,425	1,678,602	520,499	2,476,697	5,247,378
Permanently Restricted Net Assets	12,140,164	13,128,003	12,802,618	16,347,030	17,583,561

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	434,315,385	482,248,949	551,343,474	597,614,776	610,832,010
Gross Inpatient Service Revenue	221,089,799	236,252,181	257,740,517	267,169,965	258,482,485
Gross Outpatient Service Revenue	213,225,586	245,996,768	293,602,957	330,444,811	352,349,525
Free Care (Charity Care)	7,838,054	8,725,668	11,164,718	16,542,355	13,310,592
Bad Debt (Provision for Bad Debt)	9,335,647	11,001,563	12,318,875	13,409,215	21,602,393
Contractuals	188,764,689	218,170,687	257,032,782	275,842,602	297,807,255
Changes in Prior Year Estimated/Final Settlements	†	(86,394)	†	†	†
Net Patient Service Revenue	228,376,995	244,437,425	270,827,099	291,820,604	278,111,770
Other Operating Revenue	7,692,483	8,923,714	9,233,920	11,393,722	12,524,010
Total Operating Revenue	236,069,478	253,361,139	280,061,019	303,214,326	290,635,780
Total Operating Expenses	233,293,950	252,928,177	276,176,439	307,933,595	299,268,308
Depreciation and Amortization	12,622,403	13,281,682	14,467,997	17,746,038	20,328,230
Interest	3,882,784	4,957,742	4,240,062	4,212,541	3,031,532
Advertising Expenses	*	*	*	1,585,432	1,338,354
Allowed Advertising Expenses	*	*	*	†	130,368
Non-Allowed Advertising Expenses	*	*	*	1,585,432	1,207,986
Salaries and Benefits	*	*	*	180,934,163	180,987,851
Other Operating Expenses	216,788,763	234,688,753	257,468,380	103,455,421	93,582,341
Net Operating Income	2,775,528	432,962	3,884,580	(4,719,269)	(8,632,528)
Total Non-operating Revenue	1,007,338	906,411	483,032	148,700	(589,246)
Total Investment Income	549,611	333,674	24,238	127,315	435,824
Interest and Dividends	531,778	342,942	13,507	94,570	225,156
Realized Gains/Losses on Sales of Securities	17,833	(9,268)	10,731	32,745	210,668
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	457,727	252,492	203,241	26,305	(14,506)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	320,245	255,553	(4,920)	(1,010,564)
Excess of Revenue over Expenses	3,782,866	1,339,373	4,367,612	(4,570,569)	(9,221,774)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	3,782,866	1,339,373	4,367,612	(4,570,569)	(9,221,774)
Total Change in Unrestricted Net Assets	5,046,579	2,395,500	4,162,149	(4,221,352)	(9,036,029)
Net Assets Released for Restrictions - Capital	1,131,469	838,737	28,323	76,771	34,323
Unrealized Gains/Losses on Investments	132,244	217,390	(233,786)	272,446	(30,578)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	182,000

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.097	1.441	1.908	1.378	1.189
Current Ratio without Board Designated and Undesignated Investments	3.097	1.441	1.908	1.378	1.189
Days in Accounts Receivable	34.637	40.952	43.224	46.498	47.396
Acid Test	.640	.201	.196	.488	.226
Days Cash on Hand, Current	25.315	10.856	9.653	47.032	18.853
Days Cash on Hand, Incl Board Designated & Undesignated Investments	25.315	10.856	9.653	47.032	18.853
Average Payment Period, Accounts Payable and Accrued Expenses	34.896	31.420	31.995	43.102	41.310
Average Payment Period, Current Liabilities	39.555	54.118	49.152	96.354	83.540
Capital Structure					
Equity Financing Ratio	.395	.384	.383	.264	.257
Fixed Asset Financing	.814	.763	.793	.958	.850
Cash Flow Divided by Total Debt	.133	.110	.134	.061	.057
Cash Flow Divided by Total Debt with Operating Income Only	.125	.103	.131	.061	.060
Debt Service Coverage Total	3.073	2.518	3.127	2.190	2.017
Debt Service Coverage Total with Operating Income Only	2.921	2.402	3.061	2.172	2.101
Profitability					
Total Margin	.016	.005	.016	(.015)	(.032)
Operating Margin	.012	.002	.014	(.016)	(.030)
Non Operating Revenue Margin	.266	.677	.111	(.033)	.064
Return On Assets	.019	.006	.019	(.016)	(.035)
Return On Equity	.047	.016	.050	(.059)	(.136)
Markup	1.895	1.942	2.030	1.978	2.083
Deductible	.435	.452	.466	.462	.488
Markup Adjustment for Deductible	1.086	1.079	1.099	1.082	1.088
Reported Income Index	.750	.559	1.049	.452	1.021
Asset Efficiency					
Total Asset Turnover	1.163	1.176	1.232	1.041	1.098
Fixed Asset Turnover	2.148	2.152	2.265	2.237	1.956
Average Age Plant Depreciation Only	8.924	9.356	9.464	8.509	8.218
Other Financial Ratios					
Total Operating Expense Growth	.150	.084	.092	.115	(.028)
Total Operating Revenue Growth	.132	.073	.105	.083	(.041)
Realized Gains Divided by Non-Operating Revenue	.018	(.010)	.022	.220	(.358)
Realized Gains Divided by Net Income	.005	(.007)	.002	(.007)	(.023)
Long Term Debt to Equity	1.110	1.082	1.125	1.686	1.857

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	1,828,634	2,170,544	2,679,841	2,250,317	3,761,548
Cash and Investment	280,760	479,239	783,582	837,776	924,739
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	754,081	510,580	508,469	757,324	1,349,221
Due from Affiliates	26,043	†	37,022	22,120	85
Third Party Settlements Receivable	446,918	783,769	948,059	206,886	838,511
Other Accounts Receivable	121,751	167,005	146,807	145,726	146,696
Inventory	157,327	188,526	225,101	239,113	242,111
Other Current Assets	41,754	41,425	30,801	41,372	260,185
Total Non-Current Assets	4,074,407	4,084,969	4,025,721	4,383,750	4,583,265
Trustee Held Investments	3,825	9,098	1,381	7,133	11,590
Board Designated and Undesignated Investments	110,204	127,801	153,059	176,660	577,515
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,024,244	1,125,057	654,718	1,097,791	661,032
Gross Property, Plant and Equipment (PP&E)	6,831,022	7,096,875	7,859,289	8,172,139	8,680,132
Accumulated Depreciation	3,894,888	4,273,862	4,642,726	5,069,973	5,347,004
Net Property, Plant and Equipment (PP&E)	2,936,134	2,823,013	3,216,563	3,102,166	3,333,128
Total Unrestricted Assets	5,903,041	6,255,513	6,705,562	6,634,067	8,344,813
Total Current Liabilities	3,682,265	3,855,999	4,189,574	3,548,186	2,847,314
Current Long Term Debt (LTD)	108,339	135,317	144,047	71,007	48,776
Accounts Payable and Accrued Expenses	992,184	1,001,380	1,070,445	963,716	1,052,984
Estimated Third Party Settlements	1,538,008	1,809,047	2,191,704	1,981,081	1,669,169
Due to Affiliates	78,263	148,459	72,464	62,646	76,385
Other Current Liabilities	965,471	761,796	710,914	469,736	†
Total Non-current Liabilities	1,293,675	1,598,542	1,639,992	2,252,182	2,725,290
Long Term Debt	654,007	606,096	462,043	392,841	350,432
Estimated Third Party Settlements	†	†	†	630,969	1,064,281
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	639,668	992,446	1,177,949	1,228,372	1,310,577
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	927,101	800,972	875,996	833,699	2,772,209
Total Liabilities & Equity	5,903,041	6,255,513	6,705,562	6,634,067	8,344,813
Total Restricted Assets	952,385	880,835	846,736	711,142	819,440
Cash and Investments	576,177	587,442	591,708	647,520	653,257
Receivables	376,208	293,393	255,028	63,622	166,183
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	952,385	880,835	846,736	711,142	819,440
Total Restricted Fund Balance	952,385	880,835	846,736	711,142	819,440
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	611,687	534,983	498,384	362,790	471,088
Permanently Restricted Net Assets	340,698	345,852	348,352	348,352	348,352

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	13,191,027	15,905,898	17,537,064	18,516,635	16,381,663
Gross Inpatient Service Revenue	4,070,295	4,362,990	4,935,240	5,235,035	4,037,871
Gross Outpatient Service Revenue	9,120,732	11,542,908	12,601,824	13,281,600	12,343,792
Free Care (Charity Care)	437,874	398,321	395,616	543,615	504,693
Bad Debt (Provision for Bad Debt)	312,206	444,746	542,986	368,815	(65,302)
Contractuals	2,744,903	3,522,172	4,650,715	5,566,705	3,526,734
Changes in Prior Year Estimated/Final Settlements	(546,564)	(341,993)	(503,329)	(407,567)	(1,163,603)
Net Patient Service Revenue	10,242,608	11,882,652	12,451,076	12,445,067	13,579,141
Other Operating Revenue	217,520	349,780	237,591	227,897	289,724
Total Operating Revenue	10,460,128	12,232,432	12,688,667	12,672,964	13,868,865
Total Operating Expenses	10,508,896	12,219,749	13,176,995	13,039,301	12,421,144
Depreciation and Amortization	343,798	378,974	407,972	448,846	445,745
Interest	100,751	99,935	64,891	43,859	35,121
Advertising Expenses	*	*	*	28,051	37,025
Allowed Advertising Expenses	*	*	*	†	14,268
Non-Allowed Advertising Expenses	*	*	*	28,051	22,757
Salaries and Benefits	*	*	*	8,642,310	8,270,097
Other Operating Expenses	10,064,347	11,740,840	12,704,132	3,876,235	3,633,156
Net Operating Income	(48,768)	12,683	(488,328)	(366,337)	1,447,721
Total Non-operating Revenue	57,152	31,257	(14,064)	29,379	320,921
Total Investment Income	56,422	30,306	(14,064)	29,379	24,094
Interest and Dividends	57,694	37,116	(293)	34,439	31,704
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	(1,272)	(6,810)	(13,771)	(5,060)	(7,610)
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	730	951	†	†	296,827
Excess of Revenue over Expenses	8,384	43,940	(502,392)	(336,958)	1,768,642
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	8,384	43,940	(502,392)	(336,958)	1,768,642
Total Change in Unrestricted Net Assets	674,724	(126,128)	75,023	(42,297)	1,938,510
Net Assets Released for Restrictions - Capital	737,070	106,202	306,479	218,198	392,102
Unrealized Gains/Losses on Investments	4,676	(10,156)	21,790	2,647	(7,562)
Minimum Pension Liability Adjustment	(24,406)	(278,192)	(288,705)	(53,061)	(203,243)
Transfers From/To Affiliates	(56,000)	(672)	537,052	125,968	(11,420)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	5,000	12,750	799	909	(9)

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	.527	.596	.676	.684	1.524
Current Ratio without Board Designated and Undesignated Investments	.497	.563	.640	.634	1.321
Days in Accounts Receivable	26.872	15.684	14.906	22.211	36.266
Acid Test	.076	.124	.187	.236	.325
Days Cash on Hand, Current	10.081	14.773	22.399	24.287	28.185
Days Cash on Hand, Incl Board Designated & Undesignated Investments	14.038	18.712	26.774	29.409	45.787
Average Payment Period, Accounts Payable and Accrued Expenses	35.627	30.868	30.598	27.938	32.094
Average Payment Period, Current Liabilities	132.220	118.864	119.758	102.863	86.784
Capital Structure					
Equity Financing Ratio	.157	.128	.131	.126	.332
Fixed Asset Financing	.223	.215	.144	.127	.105
Cash Flow Divided by Total Debt	.071	.078	(.016)	.019	.397
Cash Flow Divided by Total Debt with Operating Income Only	.059	.072	(.014)	.014	.340
Debt Service Coverage Total	.692	2.510	(.147)	.829	21.196
Debt Service Coverage Total with Operating Income Only	.605	2.360	(.077)	.673	18.172
Profitability					
Total Margin	.001	.004	(.040)	(.027)	.125
Operating Margin	(.005)	.001	(.038)	(.029)	.104
Non Operating Revenue Margin	6.817	.711	.028	(.087)	.181
Return On Assets	.001	.007	(.075)	(.051)	.212
Return On Equity	.009	.055	(.574)	(.404)	.638
Markup	1.276	1.330	1.349	1.438	1.342
Deductible	.208	.221	.265	.301	.215
Markup Adjustment for Deductible	1.015	1.042	.996	1.011	1.058
Reported Income Index	.012	(.348)	(6.696)	7.966	.912
Asset Efficiency					
Total Asset Turnover	1.782	1.960	1.890	1.915	1.700
Fixed Asset Turnover	3.563	4.333	3.945	4.085	4.161
Average Age Plant Depreciation Only	11.329	11.277	11.380	11.296	11.996
Other Financial Ratios					
Total Operating Expense Growth	.189	.163	.078	(.010)	(.047)
Total Operating Revenue Growth	.171	.169	.037	(.001)	.094
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.705	.757	.527	.471	.126

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Down East Community Hospital -- Machias, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	7,777,581	11,228,851	11,739,957	10,866,583	9,579,759
Cash and Investment	2,771,081	2,526,956	6,553,741	5,954,275	3,995,976
Current Assets Whose Use is Limited	1,308,418	1,377,697	1,425,620	413,218	408,204
Net Patient Accounts Receivable		2,443,266	2,629,492	3,514,832	4,208,615
Due from Affiliates	1,942,611	†	†	†	†
Third Party Settlements Receivable	775,120	4,120,245	†	†	†
Other Accounts Receivable	237,627	63,296	306,035	136,757	234,801
Inventory	489,644	480,197	466,739	492,416	436,757
Other Current Assets	253,080	217,194	358,330	355,085	295,406
Total Non-Current Assets	16,862,354	14,167,995	13,533,517	14,629,005	14,550,448
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	1,295,862	812,150	1,122,975	1,312,335	1,251,974
Due From Affiliates	321,932	262,017	218,449	174,957	139,966
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	4,390,325	2,061,799	104,540	92,238	85,226
Gross Property, Plant and Equipment (PP&E)	22,216,466	23,282,497	25,341,190	26,300,347	27,767,109
Accumulated Depreciation	11,362,231	12,250,468	13,253,637	13,250,872	14,693,827
Net Property, Plant and Equipment (PP&E)	10,854,235	11,032,029	12,087,553	13,049,475	13,073,282
Total Unrestricted Assets	24,639,935	25,396,846	25,273,474	25,495,588	24,130,207
Total Current Liabilities	3,471,572	2,887,636	3,715,782	5,514,887	5,963,540
Current Long Term Debt (LTD)	524,955	505,800	651,509	695,886	720,603
Accounts Payable and Accrued Expenses	2,946,617	2,381,836	2,647,195	2,515,375	2,793,010
Estimated Third Party Settlements	†	†	417,078	2,303,626	2,449,927
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	6,749,378	7,931,733	7,557,587	6,997,959	7,494,100
Long Term Debt	6,749,378	6,540,068	6,366,402	5,871,688	5,127,065
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	1,391,665	1,191,185	1,126,271	2,367,035
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	14,418,895	14,577,477	14,000,105	12,982,742	10,672,567
Total Liabilities & Equity	24,639,845	25,396,846	25,273,474	25,495,588	24,130,207
Total Restricted Assets	443,030	463,231	404,160	403,054	1,402,154
Cash and Investments	351,148	351,169	351,192	351,211	1,402,154
Receivables	91,882	112,062	52,968	51,843	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	443,030	463,231	404,160	403,054	1,402,154
Total Restricted Fund Balance	443,030	463,231	404,160	403,054	1,402,154
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	100,695	120,896	61,825	60,719	58,919
Permanently Restricted Net Assets	342,335	342,335	342,335	342,335	1,343,235

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Down East Community Hospital -- Machias, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	51,098,930	48,976,930	49,102,639	55,273,517	58,954,959
Gross Inpatient Service Revenue	14,424,681	13,023,636	10,271,200	11,475,082	10,840,378
Gross Outpatient Service Revenue	36,674,249	35,953,294	38,831,439	43,798,435	48,114,581
Free Care (Charity Care)	1,173,094	1,209,626	1,657,540	1,969,766	2,306,820
Bad Debt (Provision for Bad Debt)	973,710	797,196	847,893	1,347,971	1,939,992
Contractuals	17,859,783	15,687,332	15,019,049	18,758,466	19,470,292
Changes in Prior Year Estimated/Final Settlements	(998,000)	(1,533,000)	(1,199,000)	(702,000)	680,900
Net Patient Service Revenue	32,090,343	32,815,776	32,777,157	33,899,314	34,556,955
Other Operating Revenue	519,437	509,651	356,819	200,708	862,025
Total Operating Revenue	32,609,780	33,325,427	33,133,976	34,100,022	35,418,980
Total Operating Expenses	29,890,237	30,863,768	33,776,861	34,715,647	36,207,132
Depreciation and Amortization	1,084,181	1,134,416	1,184,592	1,464,692	1,563,986
Interest	384,807	403,925	412,855	346,486	233,499
Advertising Expenses	*	*	*	52,158	141,387
Allowed Advertising Expenses	*	*	*	38,293	43,732
Non-Allowed Advertising Expenses	*	*	*	13,865	97,655
Salaries and Benefits	*	*	*	19,887,756	19,889,297
Other Operating Expenses	28,421,249	29,325,427	32,179,414	12,964,555	14,378,963
Net Operating Income	2,719,543	2,461,659	(642,885)	(615,625)	(788,152)
Total Non-operating Revenue	376,927	131,645	25,636	248,970	186,705
Total Investment Income	279,597	105,201	25,636	248,970	179,326
Interest and Dividends	279,597	105,201	25,636	248,970	179,326
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	97,330	26,444	†	†	7,379
Excess of Revenue over Expenses	3,096,470	2,593,304	(617,249)	(366,655)	(601,447)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	3,096,470	2,593,304	(617,249)	(366,655)	(601,447)
Total Change in Unrestricted Net Assets	2,540,533	158,582	(577,372)	(1,017,363)	(2,310,175)
Net Assets Released for Restrictions - Capital	†	†	35,480	†	†
Unrealized Gains/Losses on Investments	10,613	(400,440)	399,810	33,767	(132,257)
Minimum Pension Liability Adjustment	†	(1,577,269)	(68,736)	(238,851)	(1,424,834)
Transfers From/To Affiliates	(516,463)	(457,013)	(326,677)	(314,607)	(151,637)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(50,087)	†	†	(131,017)	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Down East Community Hospital -- Machias, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.614	4.170	3.462	2.208	1.816
Current Ratio without Board Designated and Undesignated Investments	2.240	3.889	3.159	1.970	1.606
Days in Accounts Receivable	†	27.176	29.282	37.845	44.453
Acid Test	1.175	1.352	2.147	1.155	.739
Days Cash on Hand, Current	51.691	47.939	89.361	69.897	46.402
Days Cash on Hand, Incl Board Designated & Undesignated Investments	68.111	57.910	101.937	84.302	59.593
Average Payment Period, Accounts Payable and Accrued Expenses	37.336	29.243	29.646	27.612	29.427
Average Payment Period, Current Liabilities	43.988	35.453	41.613	60.538	62.832
Capital Structure					
Equity Financing Ratio	.585	.574	.554	.509	.442
Fixed Asset Financing	.622	.593	.527	.450	.392
Cash Flow Divided by Total Debt	.409	.345	.050	.088	.072
Cash Flow Divided by Total Debt with Operating Income Only	.372	.332	.048	.068	.058
Debt Service Coverage Total	5.336	4.448	1.067	1.447	1.287
Debt Service Coverage Total with Operating Income Only	4.895	4.306	1.039	1.198	1.086
Profitability					
Total Margin	.094	.078	(.019)	(.011)	(.017)
Operating Margin	.083	.074	(.019)	(.018)	(.022)
Non Operating Revenue Margin	.122	.051	(.042)	(.679)	(.310)
Return On Assets	.126	.102	(.024)	(.014)	(.025)
Return On Equity	.215	.178	(.044)	(.028)	(.056)
Markup	1.727	1.603	1.464	1.598	1.652
Deductible	.350	.320	.306	.339	.330
Markup Adjustment for Deductible	1.129	1.095	1.020	1.058	1.114
Reported Income Index	1.219	16.353	1.069	.360	.260
Asset Efficiency					
Total Asset Turnover	1.339	1.317	1.312	1.347	1.476
Fixed Asset Turnover	3.004	3.021	2.741	2.613	2.709
Average Age Plant Depreciation Only	10.480	10.799	11.188	9.047	9.395
Other Financial Ratios					
Total Operating Expense Growth	.075	.033	.094	.028	.043
Total Operating Revenue Growth	.081	.022	(.006)	.029	.039
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.468	.449	.455	.452	.480

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	65,730,995	65,027,358	90,534,877	79,731,028	93,462,524
Cash and Investment	5,730,619	6,644,664	11,306,723	17,216,591	21,487,958
Current Assets Whose Use is Limited	789,250	762,758	740,873	1,300,631	1,328,176
Net Patient Accounts Receivable	38,683,363	41,062,232	39,194,607	43,549,712	47,223,529
Due from Affiliates	3,784,148	1,155,124	2,468,062	4,067,005	4,795,518
Third Party Settlements Receivable	4,688,617	2,721,870	24,401,163	2,543,500	2,505,839
Other Accounts Receivable	2,411,567	2,044,231	3,035,753	2,245,331	2,701,523
Inventory	1,315,502	1,682,193	2,343,039	2,645,584	2,339,963
Other Current Assets	8,327,929	8,954,286	7,044,657	6,162,674	11,080,018
Total Non-Current Assets	250,670,889	260,723,618	285,544,727	331,216,919	338,879,963
Trustee Held Investments	3,364,078	3,600,748	4,815,944	6,348,695	7,351,198
Board Designated and Undesignated Investments	71,639,775	74,912,476	97,815,520	93,040,924	114,977,578
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	70,596,452	73,686,675	37,316,572	57,512,876	48,642,669
Gross Property, Plant and Equipment (PP&E)	299,130,028	318,396,088	371,834,368	418,652,747	429,730,620
Accumulated Depreciation	194,059,444	209,872,369	226,237,677	244,338,323	261,822,102
Net Property, Plant and Equipment (PP&E)	105,070,584	108,523,719	145,596,691	174,314,424	167,908,518
Total Unrestricted Assets	316,401,884	325,750,976	376,079,604	410,947,947	432,342,487
Total Current Liabilities	54,149,054	60,455,462	84,066,154	52,742,598	58,316,114
Current Long Term Debt (LTD)	2,146,372	1,975,297	1,905,030	2,480,209	2,808,066
Accounts Payable and Accrued Expenses	35,133,179	39,651,536	41,762,151	38,555,462	40,286,515
Estimated Third Party Settlements	14,221,582	17,105,499	18,189,154	8,721,826	12,072,189
Due to Affiliates	1,785,879	861,088	1,927,903	1,878,463	1,756,836
Other Current Liabilities	862,042	862,042	20,281,916	1,106,638	1,392,508
Total Non-current Liabilities	57,170,979	73,961,345	97,754,973	148,094,291	161,909,800
Long Term Debt	28,903,076	28,306,827	27,507,870	66,752,790	64,512,343
Estimated Third Party Settlements	†	†	†	12,651,294	16,387,529
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	27,721,253	45,083,818	67,851,053	66,444,745	78,955,350
Other Non-Current Liabilities	546,650	570,700	2,396,050	2,245,462	2,054,578
Fund Balance Unrestricted	205,081,851	191,334,169	194,258,477	210,111,058	212,116,573
Total Liabilities & Equity	316,401,884	325,750,976	376,079,604	410,947,947	432,342,487
Total Restricted Assets	32,513,501	29,703,963	30,742,100	28,273,960	27,130,294
Cash and Investments	32,513,501	29,703,963	30,742,100	28,273,960	27,130,294
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	32,513,501	29,703,963	30,742,100	28,273,960	27,130,293
Total Restricted Fund Balance	32,513,501	29,703,963	30,742,100	28,273,960	27,130,293
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	22,250,013	19,384,814	20,513,713	17,909,894	16,791,222
Permanently Restricted Net Assets	10,263,488	10,319,149	10,228,387	10,364,066	10,339,071

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	808,627,564	891,545,566	978,642,035	1,047,487,520	1,112,990,620
Gross Inpatient Service Revenue	494,679,972	528,286,441	543,646,581	567,868,407	594,111,857
Gross Outpatient Service Revenue	313,947,592	363,259,125	434,995,454	479,619,113	518,878,763
Free Care (Charity Care)	15,335,333	16,404,469	18,613,491	21,343,853	25,395,442
Bad Debt (Provision for Bad Debt)	16,902,684	15,869,584	15,546,020	16,057,939	20,046,392
Contractuals	314,281,404	356,536,916	417,962,804	470,197,353	520,558,288
Changes in Prior Year Estimated/Final Settlements	(588,994)	(975,633)	322,056	(3,969,752)	(3,465,571)
Net Patient Service Revenue	462,697,137	503,710,230	526,197,664	543,858,127	550,456,069
Other Operating Revenue	15,338,530	14,677,551	17,010,662	17,898,574	20,554,535
Total Operating Revenue	478,035,667	518,387,781	543,208,326	561,756,701	571,010,604
Total Operating Expenses	473,287,427	501,280,403	530,550,467	552,570,887	556,299,430
Depreciation and Amortization	20,159,327	18,115,467	17,955,394	21,389,753	22,065,835
Interest	1,721,663	1,653,790	1,589,535	2,780,148	3,253,634
Advertising Expenses	*	*	*	571,909	629,866
Allowed Advertising Expenses	*	*	*	†	†
Non-Allowed Advertising Expenses	*	*	*	571,909	629,866
Salaries and Benefits	*	*	*	287,550,532	283,513,398
Other Operating Expenses	451,406,437	481,511,146	511,005,538	240,278,545	246,836,697
Net Operating Income	4,748,240	17,107,378	12,657,859	9,185,814	14,711,174
Total Non-operating Revenue	2,890,567	3,257,151	(2,955,101)	5,028,809	1,941,011
Total Investment Income	2,890,567	3,257,151	(2,955,101)	5,028,809	1,941,011
Interest and Dividends	2,808,745	2,851,246	1,894,333	1,651,048	1,472,309
Realized Gains/Losses on Sales of Securities	232,869	1,908,883	(270,473)	3,377,761	468,702
Permanently Impaired Security Writedowns	(151,047)	(1,502,978)	(4,578,961)	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
Excess of Revenue over Expenses	7,638,807	20,364,529	9,702,758	14,214,623	16,652,185
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	7,638,807	20,364,529	9,702,758	14,214,623	16,652,185
Total Change in Unrestricted Net Assets	7,728,006	(13,747,682)	2,924,309	15,852,581	2,005,515
Net Assets Released for Restrictions - Capital	1,280,666	613,500	965,042	1,289,319	1,968,396
Unrealized Gains/Losses on Investments	2,585,578	(5,123,043)	5,630,408	(2,567,196)	(417,780)
Minimum Pension Liability Adjustment	†	(24,874,506)	(27,009,347)	2,934,943	(16,539,653)
Transfers From/To Affiliates	(1,712,080)	(4,728,162)	13,635,448	(31,687)	439,232
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(2,064,965)	†	†	12,579	(96,865)

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.537	2.315	2.241	3.276	3.574
Current Ratio without Board Designated and Undesignated Investments	1.214	1.076	1.077	1.512	1.603
Days in Accounts Receivable	30.515	29.755	27.188	29.228	31.313
Acid Test	.120	.123	.143	.351	.391
Days Cash on Hand, Current	5.252	5.596	8.579	12.724	15.588
Days Cash on Hand, Incl Board Designated & Undesignated Investments	62.959	62.187	78.229	76.657	94.144
Average Payment Period, Accounts Payable and Accrued Expenses	28.300	29.954	29.737	26.493	27.525
Average Payment Period, Current Liabilities	43.618	45.670	59.860	36.242	39.843
Capital Structure					
Equity Financing Ratio	.648	.587	.517	.511	.491
Fixed Asset Financing	.275	.261	.189	.383	.384
Cash Flow Divided by Total Debt	.250	.286	.152	.177	.176
Cash Flow Divided by Total Debt with Operating Income Only	.224	.262	.168	.152	.167
Debt Service Coverage Total	7.729	10.561	8.205	8.193	7.320
Debt Service Coverage Total with Operating Income Only	6.972	9.704	9.033	7.119	6.981
Profitability					
Total Margin	.016	.039	.018	.025	.029
Operating Margin	.010	.033	.023	.016	.026
Non Operating Revenue Margin	.378	.160	(.305)	.354	.117
Return On Assets	.024	.063	.026	.035	.039
Return On Equity	.037	.106	.050	.068	.079
Markup	1.741	1.808	1.877	1.928	2.038
Deductible	.389	.400	.427	.449	.468
Markup Adjustment for Deductible	1.077	1.097	1.089	1.077	1.102
Reported Income Index	.988	(1.481)	3.318	.897	8.303
Asset Efficiency					
Total Asset Turnover	1.520	1.601	1.437	1.379	1.325
Fixed Asset Turnover	4.550	4.777	3.731	3.223	3.401
Average Age Plant Depreciation Only	9.626	11.585	12.600	11.423	11.865
Other Financial Ratios					
Total Operating Expense Growth	.023	.059	.058	.042	.007
Total Operating Revenue Growth	.005	.084	.048	.034	.016
Realized Gains Divided by Non-Operating Revenue	.081	.586	.092	.672	.241
Realized Gains Divided by Net Income	.030	.094	(.028)	.238	.028
Long Term Debt to Equity	.141	.148	.142	.318	.304

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Franklin Memorial Hospital -- Farmington, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	31,049,084	16,159,452	20,315,322	22,672,096	22,504,018
Cash and Investment	11,238,138	3,262,438	6,631,699	9,500,250	8,631,096
Current Assets Whose Use is Limited	1,830,968	1,683,735	1,389,858	1,414,076	1,131,951
Net Patient Accounts Receivable	8,650,030	8,969,283	10,205,081	8,927,992	10,001,878
Due from Affiliates	54,468	†	†	†	159,405
Third Party Settlements Receivable	7,433,838	194,080	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,104,066	1,131,922	1,126,231	1,156,595	1,270,140
Other Current Assets	737,576	917,994	962,453	1,673,183	1,309,548
Total Non-Current Assets	43,559,280	48,536,102	46,573,101	46,785,737	46,457,328
Trustee Held Investments	9,380,179	†	†	†	†
Board Designated and Undesignated Investments	4,665,339	†	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	504,020	9,822,631	9,188,728	11,003,632	10,858,291
Gross Property, Plant and Equipment (PP&E)	58,541,256	71,265,320	73,284,165	75,528,900	79,145,770
Accumulated Depreciation	29,531,514	32,551,849	35,899,792	39,746,795	43,546,733
Net Property, Plant and Equipment (PP&E)	29,009,742	38,713,471	37,384,373	35,782,105	35,599,037
Total Unrestricted Assets	74,608,364	64,695,554	66,888,423	69,457,833	68,961,346
Total Current Liabilities	6,461,214	8,316,201	8,568,404	9,158,841	7,721,725
Current Long Term Debt (LTD)	500,000	545,440	810,000	836,500	570,000
Accounts Payable and Accrued Expenses	5,961,214	7,555,229	6,312,707	6,781,663	5,861,337
Estimated Third Party Settlements	†	†	1,382,479	1,396,953	1,290,388
Due to Affiliates	†	205,532	63,218	143,725	†
Other Current Liabilities	†	10,000	†	†	†
Total Non-current Liabilities	24,668,171	24,571,319	23,480,967	22,734,643	22,503,474
Long Term Debt	24,668,171	24,430,522	23,309,583	22,458,788	21,874,495
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	140,797	171,384	275,855	628,979
Fund Balance Unrestricted	43,478,979	31,808,034	34,839,051	37,564,349	38,736,147
Total Liabilities & Equity	74,608,364	64,695,554	66,888,422	69,457,833	68,961,346
Total Restricted Assets	3,832,368	2,043,039	2,013,465	2,174,847	2,509,381
Cash and Investments	3,786,001	1,895,540	1,865,966	2,027,348	2,361,882
Receivables	46,367	†	†	†	†
Other Assets	†	147,499	147,499	147,499	147,499
Total Restricted Liabilities and Equity	3,832,368	2,043,039	2,013,466	2,174,847	2,509,381
Total Restricted Fund Balance	3,832,368	2,043,039	2,013,466	2,174,847	2,509,381
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	2,347,654	585,402	627,795	773,717	1,063,840
Permanently Restricted Net Assets	1,484,714	1,457,637	1,385,671	1,401,130	1,445,541

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Franklin Memorial Hospital -- Farmington, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	130,753,960	148,651,803	160,764,290	169,309,438	168,401,934
Gross Inpatient Service Revenue	48,700,099	53,477,838	57,529,188	60,144,370	54,300,450
Gross Outpatient Service Revenue	82,053,861	95,173,965	103,235,102	109,165,068	114,101,484
Free Care (Charity Care)	1,574,349	2,268,120	3,626,663	4,659,236	6,831,140
Bad Debt (Provision for Bad Debt)	3,012,279	3,180,913	4,091,963	3,615,786	3,206,173
Contractuals	61,701,546	71,191,385	77,150,564	81,150,601	77,036,439
Changes in Prior Year Estimated/Final Settlements	(2,433,000)	(1,391,000)	(1,094,000)	363,000	(1,800,000)
Net Patient Service Revenue	66,898,786	73,402,385	76,989,100	79,520,815	83,128,182
Other Operating Revenue	2,698,864	3,125,895	2,338,647	2,372,073	2,191,861
Total Operating Revenue	69,597,650	76,528,280	79,327,747	81,892,888	85,320,043
Total Operating Expenses	66,905,929	72,869,855	77,650,499	79,453,564	83,770,932
Depreciation and Amortization	3,334,551	3,647,685	4,066,170	4,626,946	4,887,968
Interest	572,652	598,188	1,179,096	1,122,315	1,096,903
Advertising Expenses	*	*	*	8,674	10,338
Allowed Advertising Expenses	*	*	*	8,674	10,338
Non-Allowed Advertising Expenses	*	*	*	†	†
Salaries and Benefits	*	*	*	48,015,942	50,828,420
Other Operating Expenses	62,998,726	68,623,982	72,405,233	25,679,687	26,947,303
Net Operating Income	2,691,721	3,658,425	1,677,248	2,439,324	1,549,111
Total Non-operating Revenue	1,260,226	1,087,646	126,425	268,722	(365,750)
Total Investment Income	1,237,975	1,084,121	44,399	8,038	7,883
Interest and Dividends	503,153	424,903	44,399	8,038	7,883
Realized Gains/Losses on Sales of Securities	734,822	659,218	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	(8,646)	156,779	(48,794)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	22,251	3,525	90,672	103,905	(324,839)
Excess of Revenue over Expenses	3,951,947	4,746,071	1,803,673	2,708,046	1,183,361
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	3,951,947	4,746,071	1,803,673	2,708,046	1,183,361
Total Change in Unrestricted Net Assets	4,974,097	(11,670,945)	3,031,017	2,725,298	1,171,798
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	1,235,686	(1,670,825)	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(213,536)	(15,504,712)	1,227,344	17,252	(11,563)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	758,521	†	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Franklin Memorial Hospital -- Farmington, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	5.528	1.943	2.371	2.475	2.914
Current Ratio without Board Designated and Undesignated Investments	4.805	1.943	2.371	2.475	2.914
Days in Accounts Receivable	47.195	44.601	48.382	40.979	43.916
Acid Test	2.023	.595	.936	1.192	1.264
Days Cash on Hand, Current	75.037	26.081	39.789	53.239	45.175
Days Cash on Hand, Incl Board Designated & Undesignated Investments	101.824	26.081	39.789	53.239	45.175
Average Payment Period, Accounts Payable and Accrued Expenses	34.227	39.838	31.313	33.081	27.121
Average Payment Period, Current Liabilities	37.098	43.850	42.502	44.676	35.729
Capital Structure					
Equity Financing Ratio	.583	.492	.521	.541	.562
Fixed Asset Financing	.850	.631	.624	.628	.614
Cash Flow Divided by Total Debt	.234	.255	.183	.230	.201
Cash Flow Divided by Total Debt with Operating Income Only	.194	.222	.179	.222	.213
Debt Service Coverage Total	4.829	8.188	4.087	4.377	3.708
Debt Service Coverage Total with Operating Income Only	4.054	7.198	4.014	4.238	3.897
Profitability					
Total Margin	.056	.061	.023	.033	.014
Operating Margin	.039	.048	.021	.030	.018
Non Operating Revenue Margin	.319	.229	.070	.099	(.309)
Return On Assets	.053	.073	.027	.039	.017
Return On Equity	.091	.149	.052	.072	.031
Markup	1.995	2.083	2.100	2.161	2.036
Deductible	.472	.479	.480	.479	.457
Markup Adjustment for Deductible	1.072	1.106	1.107	1.139	1.117
Reported Income Index	.795	(.407)	.595	.994	1.010
Asset Efficiency					
Total Asset Turnover	.950	1.200	1.188	1.183	1.232
Fixed Asset Turnover	2.399	1.977	2.122	2.289	2.397
Average Age Plant Depreciation Only	8.856	8.924	8.829	8.590	8.909
Other Financial Ratios					
Total Operating Expense Growth	.160	.089	.066	.023	.054
Total Operating Revenue Growth	.200	.100	.037	.032	.042
Realized Gains Divided by Non-Operating Revenue	.583	.606	†	†	†
Realized Gains Divided by Net Income	.186	.139	†	†	†
Long Term Debt to Equity	.567	.768	.669	.598	.565

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Henrietta D. Goodall Hospital -- Sanford, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	23,145,605	16,920,183	17,096,363	16,897,863	18,637,809
Cash and Investment	1,513,872	76,897	3,271,895	3,543,859	3,457,192
Current Assets Whose Use is Limited	2,854,083	1,688,191	1,583,959	1,370,260	1,327,303
Net Patient Accounts Receivable	8,873,224	10,302,506	8,274,854	7,753,284	9,577,350
Due from Affiliates	483,311	752,719	1,006,203	807,720	1,246,294
Third Party Settlements Receivable	6,615,985	16,682	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,040,617	1,294,207	1,392,759	1,535,788	1,481,101
Other Current Assets	1,764,513	2,788,981	1,566,693	1,886,952	1,548,569
Total Non-Current Assets	68,308,117	73,628,017	58,631,697	56,867,347	57,202,994
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	26,578,988	24,083,823	10,782,539	12,292,129	15,267,534
Due From Affiliates	457,755	457,755	457,755	457,755	424,708
Investments in Affiliates	(162,379)	(265,815)	(518,724)	(497,870)	(897,571)
Other Non-current Assets	2,717,450	11,345,591	11,226,792	9,986,363	8,580,897
Gross Property, Plant and Equipment (PP&E)	66,776,906	68,484,188	70,467,285	71,861,323	73,409,727
Accumulated Depreciation	28,060,603	30,477,525	33,783,950	37,232,353	39,582,301
Net Property, Plant and Equipment (PP&E)	38,716,303	38,006,663	36,683,335	34,628,970	33,827,426
Total Unrestricted Assets	91,453,722	90,548,200	75,728,060	73,765,210	75,840,803
Total Current Liabilities	17,316,608	19,970,081	16,878,987	14,824,845	16,196,933
Current Long Term Debt (LTD)	1,493,241	2,037,877	2,486,889	1,889,257	2,288,868
Accounts Payable and Accrued Expenses	11,178,110	12,386,947	12,302,117	12,443,535	13,116,998
Estimated Third Party Settlements	†	†	2,089,981	492,053	791,067
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	4,645,257	5,545,257	†	†	†
Total Non-current Liabilities	24,974,527	24,122,853	23,605,598	21,986,673	21,245,925
Long Term Debt	24,974,527	24,122,853	23,605,598	21,986,673	21,245,925
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	49,162,587	46,455,266	35,243,475	36,953,692	38,397,945
Total Liabilities & Equity	91,453,722	90,548,200	75,728,060	73,765,210	75,840,803
Total Restricted Assets	13,562,676	12,848,099	9,515,711	10,363,714	11,954,985
Cash and Investments	13,562,676	12,848,099	9,515,711	10,363,714	11,954,985
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	13,562,676	12,848,099	9,515,711	10,363,714	11,954,984
Total Restricted Fund Balance	13,562,676	12,848,099	9,515,711	10,363,714	11,954,984
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,671,158	1,540,527	1,338,859	1,451,392	1,572,577
Permanently Restricted Net Assets	11,891,518	11,307,572	8,176,852	8,912,322	10,382,407

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Henrietta D. Goodall Hospital -- Sanford, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	111,869,320	127,842,206	148,735,401	160,349,362	173,977,073
Gross Inpatient Service Revenue	35,504,325	39,440,930	42,272,664	31,509,748	32,424,874
Gross Outpatient Service Revenue	76,364,995	88,401,276	106,462,737	128,839,614	141,552,199
Free Care (Charity Care)	636,476	1,282,778	1,503,701	882,162	1,457,760
Bad Debt (Provision for Bad Debt)	3,985,599	4,341,883	5,860,662	5,796,802	5,914,783
Contractuals	47,047,730	58,468,701	70,921,846	80,838,954	87,763,173
Changes in Prior Year Estimated/Final Settlements	(211,500)	1,375,000	5,204,000	†	†
Net Patient Service Revenue	60,411,015	62,373,844	65,245,192	72,831,444	78,841,357
Other Operating Revenue	2,662,796	2,865,914	2,794,327	2,583,584	2,505,441
Total Operating Revenue	63,073,811	65,239,758	68,039,519	75,415,028	81,346,798
Total Operating Expenses	63,063,026	67,125,699	74,719,168	75,030,000	80,446,286
Depreciation and Amortization	3,249,676	3,468,567	3,693,178	3,582,599	3,434,797
Interest	1,096,069	1,573,522	1,157,903	838,504	846,631
Advertising Expenses	*	*	*	73,462	93,059
Allowed Advertising Expenses	*	*	*	38,747	12,922
Non-Allowed Advertising Expenses	*	*	*	34,715	80,137
Salaries and Benefits	*	*	*	44,020,030	48,293,441
Other Operating Expenses	58,717,281	62,083,610	69,868,087	26,515,405	27,778,358
Net Operating Income	10,785	(1,885,941)	(6,679,649)	385,028	900,512
Total Non-operating Revenue	6,130,762	(402,455)	(3,171,016)	(249,041)	(788,965)
Total Investment Income	6,321,782	8,743	(2,415,674)	46,251	(85,451)
Interest and Dividends	†	†	†	†	†
Realized Gains/Losses on Sales of Securities	6,321,782	656,415	(705,788)	46,251	(85,451)
Permanently Impaired Security Writedowns	†	(647,672)	(1,709,886)	†	†
Gains/Losses on Joint Ventures/Equity Investments	(448,296)	(617,220)	(774,248)	(298,977)	(706,433)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	257,276	206,022	18,906	3,685	2,919
Excess of Revenue over Expenses	6,141,547	(2,288,396)	(9,850,665)	135,987	111,547
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	6,141,547	(2,288,396)	(9,850,665)	135,987	111,547
Total Change in Unrestricted Net Assets	2,469,272	(2,707,318)	(11,211,794)	1,710,216	1,444,256
Net Assets Released for Restrictions - Capital	†	†	82,598	†	†
Unrealized Gains/Losses on Investments	(3,672,275)	(418,922)	(1,443,727)	1,168,962	1,289,715
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	405,267	42,994

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Henrietta D. Goodall Hospital -- Sanford, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.871	2.053	1.652	1.969	2.093
Current Ratio without Board Designated and Undesignated Investments	1.337	.847	1.013	1.140	1.151
Days in Accounts Receivable	53.612	60.288	46.292	38.856	44.339
Acid Test	.252	.088	.288	.331	.295
Days Cash on Hand, Current	26.655	10.121	24.954	25.105	22.676
Days Cash on Hand, Incl Board Designated & Undesignated Investments	188.848	148.214	80.365	87.901	95.038
Average Payment Period, Accounts Payable and Accrued Expenses	68.212	71.025	63.220	63.570	62.169
Average Payment Period, Current Liabilities	105.671	114.505	86.741	75.735	76.766
Capital Structure					
Equity Financing Ratio	.538	.513	.465	.501	.506
Fixed Asset Financing	.645	.635	.643	.635	.628
Cash Flow Divided by Total Debt	.222	.027	(.152)	.101	.095
Cash Flow Divided by Total Debt with Operating Income Only	.077	.036	(.074)	.108	.116
Debt Service Coverage Total	4.393	.898	(1.564)	1.370	1.606
Debt Service Coverage Total with Operating Income Only	1.825	1.029	(.572)	1.445	1.894
Profitability					
Total Margin	.089	(.035)	(.152)	.002	.001
Operating Margin	.000	(.029)	(.098)	.005	.011
Non Operating Revenue Margin	.998	.176	.322	(1.831)	(7.073)
Return On Assets	.067	(.025)	(.130)	.002	.001
Return On Equity	.125	(.049)	(.280)	.004	.003
Markup	1.816	1.947	2.028	2.172	2.194
Deductible	.421	.457	.477	.504	.504
Markup Adjustment for Deductible	1.070	1.076	1.079	1.094	1.103
Reported Income Index	2.487	.845	.879	.080	.077
Asset Efficiency					
Total Asset Turnover	.757	.716	.857	1.019	1.062
Fixed Asset Turnover	1.629	1.717	1.855	2.178	2.405
Average Age Plant Depreciation Only	8.635	8.787	9.148	10.393	11.524
Other Financial Ratios					
Total Operating Expense Growth	.046	.064	.113	.004	.072
Total Operating Revenue Growth	.058	.034	.043	.108	.079
Realized Gains Divided by Non-Operating Revenue	1.031	(1.631)	.223	(.186)	.108
Realized Gains Divided by Net Income	1.029	(.287)	.072	.340	(.766)
Long Term Debt to Equity	.508	.519	.670	.595	.553

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Houlton Regional Hospital -- Houlton, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	9,665,421	12,444,906	13,543,197	10,409,383	10,298,308
Cash and Investment	2,159,696	289,803	1,459,128	558,262	1,252,206
Current Assets Whose Use is Limited	242,656	285,308	2,507,353	308,854	305,047
Net Patient Accounts Receivable	4,777,624	5,300,970	4,702,060	5,516,033	6,878,103
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	1,021,423	4,951,883	3,320,334	2,209,656	176,221
Other Accounts Receivable	353,613	357,716	345,477	344,291	321,850
Inventory	674,187	707,699	726,148	888,495	874,335
Other Current Assets	436,222	551,527	482,697	583,792	490,546
Total Non-Current Assets	14,900,686	14,399,350	17,508,021	18,758,874	18,463,386
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	3,524,637	3,016,514	2,925,598	3,200,002	2,971,486
Due From Affiliates	4,307,124	4,765,860	5,482,032	5,702,663	†
Investments in Affiliates	(3,953,427)	(4,653,513)	(5,391,025)	(5,687,898)	†
Other Non-current Assets	387,864	340,913	2,079,906	1,877,707	2,387,819
Gross Property, Plant and Equipment (PP&E)	34,440,846	35,438,110	37,765,893	39,282,928	39,669,783
Accumulated Depreciation	23,806,358	24,508,534	25,354,383	25,616,528	26,565,702
Net Property, Plant and Equipment (PP&E)	10,634,488	10,929,576	12,411,510	13,666,400	13,104,081
Total Unrestricted Assets	24,566,107	26,844,256	31,051,218	29,168,257	28,761,694
Total Current Liabilities	7,897,395	8,671,054	9,841,476	8,150,331	8,704,885
Current Long Term Debt (LTD)	513,000	526,000	565,000	667,000	744,260
Accounts Payable and Accrued Expenses	3,816,838	4,021,535	4,686,410	4,228,008	4,177,321
Estimated Third Party Settlements	3,567,557	2,439,177	4,251,207	3,015,839	2,322,028
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	1,684,342	338,859	239,484	1,461,276
Total Non-current Liabilities	10,319,529	10,043,231	13,103,694	13,086,978	12,140,141
Long Term Debt	10,069,529	9,543,231	12,385,477	11,858,993	11,427,811
Estimated Third Party Settlements	†	†	416,849	670,179	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	250,000	500,000	250,000	425,000	555,000
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	51,368	132,806	157,330
Fund Balance Unrestricted	6,349,183	8,129,971	8,106,048	7,930,948	7,916,668
Total Liabilities & Equity	24,566,107	26,844,256	31,051,218	29,168,257	28,761,694
Total Restricted Assets	144,584	327,964	262,852	366,639	561,747
Cash and Investments	66,544	74,191	80,740	64,139	51,664
Receivables	78,040	253,773	182,112	302,500	510,083
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	144,584	327,964	262,852	366,639	561,750
Total Restricted Fund Balance	144,584	327,964	262,852	366,639	561,750
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	92,920	276,300	211,188	314,975	510,086
Permanently Restricted Net Assets	51,664	51,664	51,664	51,664	51,664

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Houlton Regional Hospital -- Houlton, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	56,069,208	62,292,325	65,296,388	67,523,171	72,174,919
Gross Inpatient Service Revenue	17,903,552	18,246,571	18,685,064	18,728,571	19,049,186
Gross Outpatient Service Revenue	38,165,656	44,045,754	46,611,324	48,794,600	53,125,733
Free Care (Charity Care)	1,034,199	991,321	1,175,558	1,245,888	1,610,524
Bad Debt (Provision for Bad Debt)	700,001	1,587,490	1,237,223	1,102,308	1,410,000
Contractuals	19,589,697	21,233,478	22,153,873	23,735,083	25,086,745
Changes in Prior Year Estimated/Final Settlements	(448,000)	(2,513,000)	(955,000)	(319,000)	(521,000)
Net Patient Service Revenue	35,193,311	40,993,036	41,684,734	41,758,892	44,588,650
Other Operating Revenue	772,213	551,079	479,325	588,175	544,345
Total Operating Revenue	35,965,524	41,544,115	42,164,059	42,347,067	45,132,995
Total Operating Expenses	34,611,148	38,412,100	41,287,298	42,482,050	45,320,845
Depreciation and Amortization	1,121,540	956,186	980,016	1,030,571	1,293,906
Interest	665,095	588,026	591,021	533,405	710,948
Advertising Expenses	*	*	*	17,776	15,277
Allowed Advertising Expenses	*	*	*	3,831	4,133
Non-Allowed Advertising Expenses	*	*	*	13,945	11,144
Salaries and Benefits	*	*	*	30,885,200	32,565,815
Other Operating Expenses	32,824,513	36,867,888	39,716,261	10,015,098	10,734,899
Net Operating Income	1,354,376	3,132,015	876,761	(134,983)	(187,850)
Total Non-operating Revenue	(1,077,403)	(895,571)	(1,126,962)	(302,402)	404,568
Total Investment Income	101,982	34,081	(149,298)	364,594	404,568
Interest and Dividends	102,794	114,510	117,329	113,683	136,201
Realized Gains/Losses on Sales of Securities	(812)	(80,429)	(266,627)	250,911	268,367
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(855,877)	(657,594)	(751,905)	(297,172)	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(323,508)	(272,058)	(225,759)	(369,824)	†
Excess of Revenue over Expenses	276,973	2,236,444	(250,201)	(437,385)	216,718
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	276,973	2,236,444	(250,201)	(437,385)	216,718
Total Change in Unrestricted Net Assets	1,158,302	1,780,788	(23,923)	(175,100)	(14,280)
Net Assets Released for Restrictions - Capital	494,149	37,954	117,285	302,744	35,842
Unrealized Gains/Losses on Investments	387,180	(493,610)	108,993	(40,459)	(266,840)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Houlton Regional Hospital -- Houlton, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.670	1.783	1.673	1.670	1.524
Current Ratio without Board Designated and Undesignated Investments	1.224	1.435	1.376	1.277	1.183
Days in Accounts Receivable	49.550	47.200	41.172	48.214	56.304
Acid Test	.304	.066	.403	.106	.179
Days Cash on Hand, Current	26.183	5.604	35.918	7.635	12.910
Days Cash on Hand, Incl Board Designated & Undesignated Investments	64.598	35.000	62.411	35.813	37.545
Average Payment Period, Accounts Payable and Accrued Expenses	41.599	39.189	42.437	37.230	34.632
Average Payment Period, Current Liabilities	86.073	84.498	89.119	71.768	72.167
Capital Structure					
Equity Financing Ratio	.258	.303	.261	.272	.275
Fixed Asset Financing	.947	.873	.998	.868	.872
Cash Flow Divided by Total Debt	.077	.171	.032	.028	.072
Cash Flow Divided by Total Debt with Operating Income Only	.136	.218	.081	.042	.053
Debt Service Coverage Total	1.715	3.434	1.182	1.026	1.612
Debt Service Coverage Total with Operating Income Only	2.611	4.247	2.191	1.301	1.319
Profitability					
Total Margin	.008	.055	(.006)	(.010)	.005
Operating Margin	.038	.075	.021	(.003)	(.004)
Non Operating Revenue Margin	(3.890)	(.400)	4.504	.691	1.867
Return On Assets	.011	.083	(.008)	(.015)	.008
Return On Equity	.044	.275	(.031)	(.055)	.027
Markup	1.642	1.636	1.593	1.603	1.605
Deductible	.349	.341	.339	.352	.348
Markup Adjustment for Deductible	1.076	1.083	1.057	1.045	1.051
Reported Income Index	.239	1.256	10.459	2.498	(15.176)
Asset Efficiency					
Total Asset Turnover	1.420	1.514	1.322	1.441	1.583
Fixed Asset Turnover	3.382	3.801	3.397	3.099	3.444
Average Age Plant Depreciation Only	21.226	25.632	25.871	24.857	20.531
Other Financial Ratios					
Total Operating Expense Growth	.060	.110	.075	.029	.067
Total Operating Revenue Growth	.078	.155	.015	.004	.066
Realized Gains Divided by Non-Operating Revenue	.001	.090	.237	(.830)	.663
Realized Gains Divided by Net Income	(.003)	(.036)	1.066	(.574)	1.238
Long Term Debt to Equity	1.586	1.174	1.528	1.495	1.444

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	7,260,513	8,579,458	8,229,529	7,739,174	11,511,815
Cash and Investment	762,848	645,454	1,369,421	234,949	1,659,400
Current Assets Whose Use is Limited	215,336	362,949	231,316	230,270	232,370
Net Patient Accounts Receivable	3,259,998	4,319,862	3,881,833	4,054,916	5,911,639
Due from Affiliates	214,055	151,344	106,167	378,069	114,102
Third Party Settlements Receivable	1,394,322	1,654,197	1,528,817	1,691,158	1,416,501
Other Accounts Receivable	467,279	203,888	225,275	190,742	286,101
Inventory	556,366	542,288	623,300	624,275	702,084
Other Current Assets	390,309	699,476	263,400	334,795	1,189,618
Total Non-Current Assets	19,751,427	22,768,769	27,790,386	33,171,280	35,026,396
Trustee Held Investments	318,044	520,540	787,542	1,097,421	1,475,845
Board Designated and Undesignated Investments	3,020,175	3,638,952	6,329,388	7,718,505	6,754,420
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	3,788,184	4,950,284	6,027,032	8,700,384	9,372,047
Gross Property, Plant and Equipment (PP&E)	25,449,825	27,877,286	30,635,493	33,761,627	35,991,900
Accumulated Depreciation	12,824,801	14,218,293	15,989,069	18,106,657	18,567,816
Net Property, Plant and Equipment (PP&E)	12,625,024	13,658,993	14,646,424	15,654,970	17,424,084
Total Unrestricted Assets	27,011,940	31,348,227	36,019,915	40,910,454	46,538,211
Total Current Liabilities	7,612,834	8,278,325	9,866,444	11,151,615	14,334,782
Current Long Term Debt (LTD)	566,393	663,929	946,350	961,625	897,586
Accounts Payable and Accrued Expenses	3,376,005	4,619,404	5,074,262	5,683,687	6,340,259
Estimated Third Party Settlements	2,355,806	2,559,514	3,279,120	2,186,723	1,922,985
Due to Affiliates	427,892	435,478	566,712	619,580	545,775
Other Current Liabilities	886,738	†	†	1,700,000	4,628,177
Total Non-current Liabilities	5,120,625	7,766,968	8,065,432	9,485,398	9,498,131
Long Term Debt	4,705,726	7,153,383	7,184,563	6,731,587	6,003,808
Estimated Third Party Settlements	†	†	†	1,502,847	1,803,882
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	331,507	526,657	790,255	1,156,508	1,591,980
Other Non-Current Liabilities	83,392	86,928	90,614	94,456	98,461
Fund Balance Unrestricted	14,278,482	15,302,934	18,088,039	20,273,441	22,705,298
Total Liabilities & Equity	27,011,941	31,348,227	36,019,915	40,910,454	46,538,211
Total Restricted Assets	827,678	874,547	907,524	883,828	959,856
Cash and Investments	827,678	874,547	907,524	883,828	959,856
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	827,678	874,547	907,524	883,828	959,856
Total Restricted Fund Balance	827,678	874,547	907,524	883,828	959,856
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	324,055	434,402	490,462	350,218	356,500
Permanently Restricted Net Assets	503,623	440,145	417,062	533,610	603,356

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	71,105,740	85,601,485	96,441,890	107,316,864	118,316,252
Gross Inpatient Service Revenue	23,780,618	25,942,191	21,994,650	20,803,691	24,922,372
Gross Outpatient Service Revenue	47,325,122	59,659,294	74,447,240	86,513,173	93,393,880
Free Care (Charity Care)	1,411,867	1,896,318	1,786,975	2,643,073	1,956,443
Bad Debt (Provision for Bad Debt)	1,940,128	2,710,254	3,805,329	3,125,247	4,174,385
Contractuals	28,743,970	35,365,191	38,457,632	42,957,230	46,340,192
Changes in Prior Year Estimated/Final Settlements	(888,933)	(1,213,691)	(2,256,176)	(909,920)	(321,766)
Net Patient Service Revenue	39,898,708	46,843,413	54,648,130	59,501,234	66,166,998
Other Operating Revenue	936,779	697,616	684,592	785,721	1,300,550
Total Operating Revenue	40,835,487	47,541,029	55,332,722	60,286,955	67,467,548
Total Operating Expenses	39,867,120	46,084,905	53,333,313	59,520,483	64,847,407
Depreciation and Amortization	1,555,849	1,648,995	1,811,921	2,052,181	2,296,747
Interest	364,194	396,003	413,860	435,613	474,787
Advertising Expenses	*	*	*	257,543	249,779
Allowed Advertising Expenses	*	*	*	†	†
Non-Allowed Advertising Expenses	*	*	*	257,543	249,779
Salaries and Benefits	*	*	*	33,846,303	37,471,894
Other Operating Expenses	37,947,077	44,039,907	51,107,532	22,928,843	24,354,200
Net Operating Income	968,367	1,456,124	1,999,409	766,472	2,620,141
Total Non-operating Revenue	232,898	196,108	(263,709)	304,787	505,120
Total Investment Income	212,209	188,791	(263,709)	304,787	505,120
Interest and Dividends	198,418	160,210	121,462	236,855	243,630
Realized Gains/Losses on Sales of Securities	26,324	148,808	(18,888)	67,932	261,490
Permanently Impaired Security Writedowns	(12,533)	(120,227)	(366,283)	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	20,689	7,317	†	†	†
Excess of Revenue over Expenses	1,201,265	1,652,232	1,735,700	1,071,259	3,125,261
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	1,201,265	1,652,232	1,735,700	1,071,259	3,125,261
Total Change in Unrestricted Net Assets	1,162,660	1,024,451	2,785,105	2,185,402	2,431,857
Net Assets Released for Restrictions - Capital	105,727	24,079	182,875	323,240	57,615
Unrealized Gains/Losses on Investments	189,238	(396,968)	412,937	332,630	(252,494)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(333,570)	(254,892)	453,593	18,273	(498,525)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	440,000	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.350	1.476	1.476	1.386	1.274
Current Ratio without Board Designated and Undesignated Investments	.954	1.036	.834	.694	.803
Days in Accounts Receivable	29.823	33.660	25.927	24.874	32.611
Acid Test	.128	.122	.162	.042	.132
Days Cash on Hand, Current	9.319	8.283	11.340	2.955	11.039
Days Cash on Hand, Incl Board Designated & Undesignated Investments	38.093	38.174	56.180	51.978	50.453
Average Payment Period, Accounts Payable and Accrued Expenses	32.164	37.944	35.948	36.099	36.997
Average Payment Period, Current Liabilities	72.529	67.999	69.898	70.828	83.647
Capital Structure					
Equity Financing Ratio	.529	.488	.502	.496	.488
Fixed Asset Financing	.373	.524	.491	.430	.345
Cash Flow Divided by Total Debt	.217	.206	.198	.151	.228
Cash Flow Divided by Total Debt with Operating Income Only	.198	.194	.213	.137	.206
Debt Service Coverage Total	3.147	3.842	3.676	2.575	4.105
Debt Service Coverage Total with Operating Income Only	2.912	3.638	3.920	2.355	3.754
Profitability					
Total Margin	.029	.035	.032	.018	.046
Operating Margin	.024	.031	.036	.013	.039
Non Operating Revenue Margin	.194	.119	(.152)	.285	.162
Return On Assets	.044	.053	.048	.026	.067
Return On Equity	.084	.108	.096	.053	.138
Markup	1.807	1.873	1.821	1.816	1.845
Deductible	.404	.413	.399	.400	.392
Markup Adjustment for Deductible	1.086	1.105	1.100	1.095	1.130
Reported Income Index	1.033	1.613	.623	.490	1.285
Asset Efficiency					
Total Asset Turnover	1.520	1.523	1.529	1.481	1.461
Fixed Asset Turnover	3.234	3.481	3.778	3.851	3.872
Average Age Plant Depreciation Only	8.243	8.622	8.824	8.823	8.084
Other Financial Ratios					
Total Operating Expense Growth	.065	.156	.157	.116	.089
Total Operating Revenue Growth	.117	.164	.164	.090	.119
Realized Gains Divided by Non-Operating Revenue	.113	.759	.072	.223	.518
Realized Gains Divided by Net Income	.022	.090	(.011)	.063	.084
Long Term Debt to Equity	.330	.467	.397	.332	.264

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	23,139,459	22,618,768	28,516,548	25,296,422	21,245,926
Cash and Investment	15,257,122	11,172,884	14,524,635	14,113,355	11,405,838
Current Assets Whose Use is Limited	405,500	417,150	3,692,413	621,407	746,658
Net Patient Accounts Receivable	6,343,691	7,032,368	7,179,679	7,337,156	7,111,606
Due from Affiliates	†	†	†	†	44,238
Third Party Settlements Receivable	†	1,931,016	1,651,347	†	†
Other Accounts Receivable	221,232	713,554	153,265	1,637,898	†
Inventory	392,428	406,600	486,645	711,988	713,309
Other Current Assets	519,486	945,196	828,564	874,618	1,224,277
Total Non-Current Assets	27,134,317	29,508,906	34,664,129	44,485,412	51,867,861
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	4,087,694	4,968,969	3,346,820	4,365,205	9,588,485
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	38,583	†	†	†	†
Other Non-current Assets	218,339	685,372	854,834	4,607,417	8,514,564
Gross Property, Plant and Equipment (PP&E)	40,632,149	43,506,549	51,276,519	58,932,476	58,959,840
Accumulated Depreciation	17,842,448	19,651,984	20,814,044	23,419,686	25,195,028
Net Property, Plant and Equipment (PP&E)	22,789,701	23,854,565	30,462,475	35,512,790	33,764,812
Total Unrestricted Assets	50,273,776	52,127,674	63,180,677	69,781,834	73,113,787
Total Current Liabilities	8,726,494	10,198,587	11,813,011	15,062,764	13,277,979
Current Long Term Debt (LTD)	687,691	831,890	939,858	997,222	1,159,395
Accounts Payable and Accrued Expenses	7,893,365	9,366,697	10,873,153	10,195,970	9,307,744
Estimated Third Party Settlements	145,438	†	†	3,869,572	2,810,840
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	13,575,679	10,078,036	17,107,531	16,565,549	15,579,907
Long Term Debt	9,575,679	10,078,036	16,711,555	16,040,828	14,880,937
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	4,000,000	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	395,976	524,721	698,970
Fund Balance Unrestricted	27,971,603	31,851,051	34,260,135	38,153,521	44,255,901
Total Liabilities & Equity	50,273,776	52,127,674	63,180,677	69,781,834	73,113,787
Total Restricted Assets	1,651,052	1,896,318	3,450,193	1,332,871	1,188,128
Cash and Investments	1,651,052	1,896,318	3,450,193	1,332,871	1,188,128
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	1,651,052	1,896,318	3,450,193	1,332,870	1,271,598
Total Restricted Fund Balance	1,651,052	1,896,318	3,450,193	1,332,870	1,271,598
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,051,052	1,204,319	2,781,475	663,955	588,127
Permanently Restricted Net Assets	600,000	691,999	668,718	668,915	683,471

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	129,265,814	149,255,830	164,681,807	164,161,086	170,543,286
Gross Inpatient Service Revenue	37,683,402	46,192,648	50,832,914	49,173,418	51,170,837
Gross Outpatient Service Revenue	91,582,412	103,063,182	113,848,893	114,987,668	119,372,449
Free Care (Charity Care)	1,969,190	2,010,589	3,329,776	4,324,113	4,553,317
Bad Debt (Provision for Bad Debt)	3,516,201	3,905,291	5,181,352	5,627,128	5,255,791
Contractuals	57,106,840	68,715,498	75,485,412	78,181,483	83,301,797
Changes in Prior Year Estimated/Final Settlements	(1,000,000)	(400,000)	(2,000,000)	†	(6,854,261)
Net Patient Service Revenue	67,673,583	75,024,452	82,685,267	76,028,362	84,286,642
Other Operating Revenue	3,195,645	3,163,735	1,952,640	1,790,565	1,409,718
Total Operating Revenue	70,869,228	78,188,187	84,637,907	77,818,927	85,696,360
Total Operating Expenses	68,088,208	75,250,793	81,615,691	79,242,274	81,028,885
Depreciation and Amortization	1,991,366	2,343,303	2,701,489	3,061,251	3,519,369
Interest	535,846	588,366	598,686	622,767	906,474
Advertising Expenses	*	*	*	153,004	†
Allowed Advertising Expenses	*	*	*	37,208	†
Non-Allowed Advertising Expenses	*	*	*	115,796	†
Salaries and Benefits	*	*	*	52,342,605	52,642,786
Other Operating Expenses	65,560,996	72,319,124	78,315,516	23,062,647	23,960,256
Net Operating Income	2,781,020	2,937,394	3,022,216	(1,423,347)	4,667,475
Total Non-operating Revenue	5,716,346	827,905	(145,821)	1,038,170	553,713
Total Investment Income	548,102	696,013	(459,311)	348,556	400,105
Interest and Dividends	558,723	752,800	367,030	293,199	274,244
Realized Gains/Losses on Sales of Securities	(10,621)	(56,787)	(826,341)	55,357	125,861
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(43,562)	(46,473)	(10,408)	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	5,211,806	178,365	323,898	689,614	153,608
Excess of Revenue over Expenses	8,497,366	3,765,299	2,876,395	(385,177)	5,221,188
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	8,497,366	3,765,299	2,876,395	(385,177)	5,221,188
Total Change in Unrestricted Net Assets	5,168,147	3,918,011	2,409,086	3,893,385	6,102,381
Net Assets Released for Restrictions - Capital	155,049	412,789	278,148	4,081,550	431,940
Unrealized Gains/Losses on Investments	515,732	(170,916)	(193,461)	197,012	449,253
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(4,000,000)	(89,161)	(745,457)	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	193,461	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization

Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.120	2.705	2.697	1.969	2.322
Current Ratio without Board Designated and Undesignated Investments	2.652	2.218	2.414	1.679	1.600
Days in Accounts Receivable	34.215	34.213	31.693	35.225	30.797
Acid Test	1.795	1.136	1.542	.978	.915
Days Cash on Hand, Current	86.492	58.024	84.259	70.597	57.227
Days Cash on Hand, Incl Board Designated & Undesignated Investments	109.065	82.900	99.739	91.512	102.380
Average Payment Period, Accounts Payable and Accrued Expenses	43.589	46.893	50.291	48.851	43.831
Average Payment Period, Current Liabilities	48.189	51.058	54.638	72.169	62.527
Capital Structure					
Equity Financing Ratio	.556	.611	.542	.547	.605
Fixed Asset Financing	.420	.422	.549	.452	.441
Cash Flow Divided by Total Debt	.470	.301	.193	.085	.303
Cash Flow Divided by Total Debt with Operating Income Only	.214	.260	.198	.052	.284
Debt Service Coverage Total	9.264	5.248	4.318	2.111	5.068
Debt Service Coverage Total with Operating Income Only	4.461	4.599	4.419	1.447	4.777
Profitability					
Total Margin	.111	.048	.034	(.005)	.061
Operating Margin	.039	.038	.036	(.018)	.054
Non Operating Revenue Margin	.673	.220	(.051)	(2.695)	.106
Return On Assets	.169	.072	.046	(.006)	.071
Return On Equity	.304	.118	.084	(.010)	.118
Markup	1.945	2.025	2.042	2.094	2.122
Deductible	.442	.460	.458	.476	.488
Markup Adjustment for Deductible	1.107	1.112	1.117	1.108	1.094
Reported Income Index	1.660	.971	1.194	(.099)	.856
Asset Efficiency					
Total Asset Turnover	1.523	1.516	1.337	1.130	1.180
Fixed Asset Turnover	3.110	3.278	2.778	2.191	2.538
Average Age Plant Depreciation Only	8.960	8.386	7.705	7.650	7.159
Other Financial Ratios					
Total Operating Expense Growth	.099	.105	.085	(.029)	.023
Total Operating Revenue Growth	.121	.103	.082	(.081)	.101
Realized Gains Divided by Non-Operating Revenue	(.002)	(.069)	5.667	.053	.227
Realized Gains Divided by Net Income	(.001)	(.015)	(.287)	(.144)	.024
Long Term Debt to Equity	.342	.316	.488	.420	.336

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

MaineGeneral Medical Center -- Augusta, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	46,323,525	57,210,399	72,223,489	80,358,838	89,754,291
Cash and Investment	4,412,164	8,874,769	27,480,687	25,352,819	22,204,289
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	25,232,258	24,572,341	23,600,364	27,949,933	33,992,752
Due from Affiliates	1,166,108	973,208	483,087	8,363,613	9,264,241
Third Party Settlements Receivable	8,435,881	14,466,070	12,084,099	9,512,378	13,869,274
Other Accounts Receivable	†	†	†	†	†
Inventory	3,691,928	3,806,522	3,813,405	4,309,164	4,694,903
Other Current Assets	3,385,186	4,517,489	4,761,847	4,870,931	5,728,832
Total Non-Current Assets	259,440,305	232,617,038	204,586,617	214,635,680	232,779,305
Trustee Held Investments	7,604,833	6,311,793	5,786,549	7,634,944	4,141,486
Board Designated and Undesignated Investments	106,986,597	74,468,504	54,932,450	74,386,839	93,416,171
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	4,636,163	4,266,801	4,016,734	2,563,430	3,041,486
Gross Property, Plant and Equipment (PP&E)	277,644,989	298,199,748	298,736,583	300,313,933	316,013,518
Accumulated Depreciation	137,432,277	150,629,808	158,885,699	170,263,466	183,833,356
Net Property, Plant and Equipment (PP&E)	140,212,712	147,569,940	139,850,884	130,050,467	132,180,162
Total Unrestricted Assets	305,763,830	289,827,437	276,810,106	294,994,518	322,533,596
Total Current Liabilities	34,872,245	30,970,522	32,553,737	37,138,434	41,156,825
Current Long Term Debt (LTD)	5,552,002	5,432,838	4,938,348	5,133,348	4,545,003
Accounts Payable and Accrued Expenses	21,203,132	19,638,445	23,801,767	24,801,542	27,645,503
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	3,888,092	2,465,037	296,722	2,670,179	4,936,470
Other Current Liabilities	4,229,019	3,434,202	3,516,900	4,533,365	4,029,849
Total Non-current Liabilities	61,035,996	65,213,441	78,461,046	81,501,577	65,140,180
Long Term Debt	58,402,617	53,709,099	48,553,619	43,420,766	37,956,467
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	1,558,881	10,378,944	28,625,183	36,597,730	25,532,013
Other Non-Current Liabilities	1,074,498	1,125,398	1,282,244	1,483,081	1,651,700
Fund Balance Unrestricted	209,855,589	193,643,474	165,795,323	176,354,507	216,236,591
Total Liabilities & Equity	305,763,830	289,827,437	276,810,106	294,994,518	322,533,596
Total Restricted Assets	27,539,356	19,027,209	16,936,590	16,901,528	23,026,327
Cash and Investments	24,815,322	17,164,049	14,951,700	16,446,748	18,940,905
Receivables	2,724,034	1,863,160	1,984,890	454,780	4,085,422
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	27,539,356	19,027,209	16,936,590	16,901,528	23,026,327
Total Restricted Fund Balance	27,539,356	19,027,209	16,936,590	16,901,528	23,026,327
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	13,256,131	4,351,229	4,282,126	3,540,130	8,354,728
Permanently Restricted Net Assets	14,283,225	14,675,980	12,654,464	13,361,398	14,671,599

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

MaineGeneral Medical Center -- Augusta, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	486,006,829	533,629,477	561,756,194	586,702,373	674,328,563
Gross Inpatient Service Revenue	213,011,387	225,161,041	220,358,748	216,550,676	248,138,207
Gross Outpatient Service Revenue	272,995,442	308,468,436	341,397,446	370,151,697	426,190,356
Free Care (Charity Care)	6,403,906	7,696,496	8,296,375	9,791,619	12,560,763
Bad Debt (Provision for Bad Debt)	19,220,658	16,351,120	15,242,271	14,854,106	15,085,214
Contractuals	195,294,725	231,008,360	255,342,926	259,998,814	318,113,117
Changes in Prior Year Estimated/Final Settlements	(2,906,000)	(1,142,000)	(4,638,000)	(1,594,000)	(10,008,000)
Net Patient Service Revenue	267,993,540	279,715,501	287,512,622	303,651,834	338,577,469
Other Operating Revenue	10,955,632	10,532,637	13,103,431	17,655,189	18,780,125
Total Operating Revenue	278,949,172	290,248,138	300,616,053	321,307,023	357,357,594
Total Operating Expenses	271,501,320	297,083,357	293,000,501	305,483,726	340,050,993
Depreciation and Amortization	16,308,239	19,847,592	21,619,353	20,693,298	20,080,141
Interest	2,247,348	2,863,257	2,683,866	2,364,959	1,816,810
Advertising Expenses	*	*	*	909,017	576,517
Allowed Advertising Expenses	*	*	*	909,017	576,517
Non-Allowed Advertising Expenses	*	*	*	†	†
Salaries and Benefits	*	*	*	148,862,588	181,982,892
Other Operating Expenses	252,945,733	274,372,508	268,697,282	132,653,864	135,594,633
Net Operating Income	7,447,852	(6,835,219)	7,615,552	15,823,297	17,306,601
Total Non-operating Revenue	8,880,993	2,975,164	(10,821,704)	4,463,388	4,103,902
Total Investment Income	8,237,788	2,388,301	(11,253,247)	4,181,276	4,202,360
Interest and Dividends	9,821,780	6,624,329	1,942,499	2,144,450	2,004,237
Realized Gains/Losses on Sales of Securities	(1,583,992)	(4,236,028)	(573,587)	2,036,826	2,198,123
Permanently Impaired Security Writedowns	†	†	(12,622,159)	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	643,205	586,863	431,543	282,112	(98,458)
Excess of Revenue over Expenses	16,328,845	(3,860,055)	(3,206,152)	20,286,685	21,410,503
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	16,328,845	(3,860,055)	(3,206,152)	20,286,685	21,410,503
Total Change in Unrestricted Net Assets	31,155,693	(16,212,115)	(27,848,151)	10,559,184	39,882,084
Net Assets Released for Restrictions - Capital	7,956	12,545,802	1,869,503	1,586,008	540,126
Unrealized Gains/Losses on Investments	7,589,771	(10,259,339)	(1,140,431)	5,066,162	7,561,025
Minimum Pension Liability Adjustment	707,040	(10,238,523)	(19,571,071)	(5,379,671)	9,576,199
Transfers From/To Affiliates	(4,800,000)	(4,400,000)	(5,800,000)	(11,000,000)	794,231
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	11,322,081	†	†	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

MaineGeneral Medical Center -- Augusta, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	4.396	4.252	3.906	4.167	4.451
Current Ratio without Board Designated and Undesignated Investments	1.328	1.847	2.219	2.164	2.181
Days in Accounts Receivable	34.366	32.064	29.961	33.597	36.646
Acid Test	.127	.287	.844	.683	.540
Days Cash on Hand, Current	6.311	11.684	36.961	32.493	25.329
Days Cash on Hand, Incl Board Designated & Undesignated Investments	159.332	109.727	110.843	127.831	131.892
Average Payment Period, Accounts Payable and Accrued Expenses	30.327	25.855	32.013	31.787	31.536
Average Payment Period, Current Liabilities	49.877	40.775	43.784	47.598	46.949
Capital Structure					
Equity Financing Ratio	.686	.668	.599	.598	.670
Fixed Asset Financing	.417	.364	.347	.334	.287
Cash Flow Divided by Total Debt	.340	.166	.166	.345	.390
Cash Flow Divided by Total Debt with Operating Income Only	.248	.135	.263	.308	.352
Debt Service Coverage Total	5.728	2.240	2.599	5.935	6.231
Debt Service Coverage Total with Operating Income Only	4.270	1.887	3.932	5.324	5.641
Profitability					
Total Margin	.057	(.013)	(.011)	.062	.059
Operating Margin	.027	(.024)	.025	.049	.048
Non Operating Revenue Margin	.544	(.771)	3.375	.220	.192
Return On Assets	.053	(.013)	(.012)	.069	.066
Return On Equity	.078	(.020)	(.019)	.115	.099
Markup	1.830	1.832	1.962	1.978	2.038
Deductible	.402	.433	.455	.443	.472
Markup Adjustment for Deductible	1.111	1.054	1.090	1.127	1.103
Reported Income Index	.524	.238	.115	1.921	.537
Asset Efficiency					
Total Asset Turnover	.941	1.012	1.047	1.104	1.121
Fixed Asset Turnover	1.989	1.967	2.150	2.471	2.704
Average Age Plant Depreciation Only	8.427	7.589	7.349	8.228	9.155
Other Financial Ratios					
Total Operating Expense Growth	.097	.094	(.014)	.043	.113
Total Operating Revenue Growth	.089	.041	.036	.069	.112
Realized Gains Divided by Non-Operating Revenue	(.178)	(1.424)	.053	.456	.536
Realized Gains Divided by Net Income	(.097)	1.097	.179	.100	.103
Long Term Debt to Equity	.278	.277	.293	.246	.176

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	393,570,000	318,332,000	335,694,000	357,186,000	314,115,000
Cash and Investment	288,962,000	239,311,000	259,188,000	268,875,000	220,555,000
Current Assets Whose Use is Limited	23,339,000	4,856,000	6,658,000	6,344,000	5,716,000
Net Patient Accounts Receivable	32,121,000	50,441,000	48,132,000	58,264,000	59,643,000
Due from Affiliates	10,653,000	2,070,000	3,111,000	3,526,000	6,957,000
Third Party Settlements Receivable	26,773,000	7,093,000	2,290,000	†	3,450,000
Other Accounts Receivable	†	†	†	†	†
Inventory	5,066,337	9,594,533	6,077,000	6,601,000	6,724,000
Other Current Assets	6,655,663	4,966,467	10,238,000	13,576,000	11,070,000
Total Non-Current Assets	497,909,000	546,724,000	581,428,000	627,181,000	684,995,000
Trustee Held Investments	43,230,000	18,807,000	17,695,000	21,536,000	20,076,000
Board Designated and Undesignated Investments	85,461,000	85,113,000	91,689,000	99,929,000	105,549,000
Due From Affiliates	2,454,000	77,000	77,000	40,000	5,587,000
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	15,797,000	42,117,000	44,232,000	77,141,000	124,212,000
Gross Property, Plant and Equipment (PP&E)	631,797,000	688,678,041	736,066,000	775,919,000	830,752,000
Accumulated Depreciation	280,830,000	288,068,041	308,331,000	347,384,000	401,181,000
Net Property, Plant and Equipment (PP&E)	350,967,000	400,610,000	427,735,000	428,535,000	429,571,000
Total Unrestricted Assets	891,479,000	865,056,000	917,122,000	984,367,000	999,110,000
Total Current Liabilities	162,691,000	116,175,000	111,195,000	141,171,000	123,680,000
Current Long Term Debt (LTD)	6,951,000	12,280,000	12,160,000	11,663,000	11,451,000
Accounts Payable and Accrued Expenses	52,369,000	53,745,000	57,708,000	66,329,000	67,340,000
Estimated Third Party Settlements	72,772,000	36,482,000	33,246,000	53,252,000	32,208,000
Due to Affiliates	12,852,000	12,068,000	6,280,000	8,212,000	10,886,000
Other Current Liabilities	17,747,000	1,600,000	1,801,000	1,715,000	1,795,000
Total Non-current Liabilities	191,871,000	223,392,000	338,838,000	346,844,000	391,403,000
Long Term Debt	143,375,000	134,771,000	128,899,000	120,703,000	111,964,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	16,772,000	16,477,000	15,715,000	15,293,000
Accrued Pension and Post Retiree Health Benefits	31,257,000	50,616,000	167,712,000	180,651,000	231,417,000
Other Non-Current Liabilities	17,239,000	21,233,000	25,750,000	29,775,000	32,729,000
Fund Balance Unrestricted	536,917,000	525,489,000	467,089,000	496,352,000	484,027,000
Total Liabilities & Equity	891,479,000	865,056,000	917,122,000	984,367,000	999,110,000
Total Restricted Assets	113,081,000	90,564,000	91,213,000	101,254,000	999,594,000
Cash and Investments	113,081,000	90,564,000	91,213,000	101,254,000	999,594,000
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	113,081,000	90,564,000	91,213,000	101,254,000	99,594,000
Total Restricted Fund Balance	113,081,000	90,564,000	91,213,000	101,254,000	99,594,000
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	92,365,000	69,529,000	69,624,000	78,235,000	76,034,000
Permanently Restricted Net Assets	20,716,000	21,035,000	21,589,000	23,019,000	23,560,000

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	906,086,000	1,001,892,000	1,147,415,000	1,269,772,000	1,382,609,000
Gross Inpatient Service Revenue	639,499,000	704,873,000	793,099,000	848,649,000	902,332,000
Gross Outpatient Service Revenue	266,587,000	297,019,000	354,316,000	421,123,000	480,277,000
Free Care (Charity Care)	17,423,000	17,416,000	23,516,000	38,141,000	39,625,000
Bad Debt (Provision for Bad Debt)	22,965,000	23,817,000	31,185,000	37,061,000	35,729,000
Contractuals	299,490,000	348,090,000	421,504,000	490,390,000	564,955,000
Changes in Prior Year Estimated/Final Settlements	(12,296,000)	(7,739,000)	(11,898,000)	(7,000,000)	(11,935,185)
Net Patient Service Revenue	578,504,000	620,308,000	683,108,000	711,180,000	754,235,185
Other Operating Revenue	7,837,000	8,004,000	8,678,000	8,954,000	76,053,000
Total Operating Revenue	586,341,000	628,312,000	691,786,000	720,134,000	830,288,185
Total Operating Expenses	539,763,000	587,572,000	641,032,000	675,122,000	780,846,000
Depreciation and Amortization	32,274,000	36,392,000	45,407,000	48,025,000	53,735,000
Interest	2,556,000	3,911,000	5,479,000	4,708,000	4,409,000
Advertising Expenses	*	*	*	1,491,000	1,619,000
Allowed Advertising Expenses	*	*	*	93,000	140,000
Non-Allowed Advertising Expenses	*	*	*	1,398,000	1,479,000
Salaries and Benefits	*	*	*	375,870,000	432,689,000
Other Operating Expenses	504,933,000	547,269,000	590,146,000	245,028,000	288,394,000
Net Operating Income	46,578,000	40,740,000	50,754,000	45,012,000	49,442,185
Total Non-operating Revenue	21,817,000	12,751,000	14,149,000	8,373,000	14,909,000
Total Investment Income	19,795,000	11,652,000	12,499,000	7,550,000	10,905,000
Interest and Dividends	21,808,000	15,380,000	16,174,000	10,034,000	12,601,000
Realized Gains/Losses on Sales of Securities	(2,013,000)	(3,728,000)	(3,675,000)	(2,484,000)	(1,696,000)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(378,000)	408,000	354,000	393,000	365,000
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	2,400,000	691,000	1,296,000	430,000	3,639,000
Excess of Revenue over Expenses	68,395,000	53,491,000	64,903,000	53,385,000	64,351,185
Extraordinary Gains/Losses	†	(2,013,000)	†	†	†
Total Surplus/Deficit	68,395,000	51,478,000	64,903,000	53,385,000	64,351,185
Total Change in Unrestricted Net Assets	34,230,000	(11,426,000)	(58,399,000)	29,263,000	(12,324,815)
Net Assets Released for Restrictions - Capital	1,343,000	1,071,000	749,000	472,000	186,000
Unrealized Gains/Losses on Investments	7,362,000	(31,718,000)	13,135,000	17,961,000	(328,000)
Minimum Pension Liability Adjustment	†	(19,540,000)	(119,861,000)	(12,765,000)	(50,741,000)
Transfers From/To Affiliates	(19,757,000)	(19,206,000)	(17,325,000)	(29,790,000)	(25,793,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(23,113,000)	6,489,000	†	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.944	3.473	3.844	3.238	3.393
Current Ratio without Board Designated and Undesignated Investments	2.419	2.740	3.019	2.530	2.540
Days in Accounts Receivable	20.266	29.680	25.718	29.903	28.863
Acid Test	1.920	2.102	2.391	1.950	1.829
Days Cash on Hand, Current	224.615	161.691	162.911	160.190	113.585
Days Cash on Hand, Incl Board Designated & Undesignated Investments	286.081	218.054	219.098	218.354	166.569
Average Payment Period, Accounts Payable and Accrued Expenses	37.665	35.591	35.364	38.607	33.804
Average Payment Period, Current Liabilities	117.012	76.933	68.140	82.168	62.086
Capital Structure					
Equity Financing Ratio	.602	.607	.509	.504	.484
Fixed Asset Financing	.409	.336	.301	.282	.261
Cash Flow Divided by Total Debt	.284	.265	.245	.208	.229
Cash Flow Divided by Total Debt with Operating Income Only	.222	.227	.214	.191	.200
Debt Service Coverage Total	13.539	8.635	6.520	6.291	7.622
Debt Service Coverage Total with Operating Income Only	10.678	7.461	5.723	5.795	6.694
Profitability					
Total Margin	.112	.083	.092	.073	.076
Operating Margin	.079	.065	.073	.063	.060
Non Operating Revenue Margin	.319	.238	.218	.157	.232
Return On Assets	.077	.062	.071	.054	.064
Return On Equity	.127	.102	.139	.108	.133
Markup	1.693	1.719	1.803	1.894	1.868
Deductible	.331	.347	.367	.386	.409
Markup Adjustment for Deductible	1.138	1.126	1.146	1.168	1.145
Reported Income Index	1.998	(4.681)	(1.111)	1.824	(5.221)
Asset Efficiency					
Total Asset Turnover	.682	.741	.770	.740	.846
Fixed Asset Turnover	1.671	1.568	1.617	1.680	1.933
Average Age Plant Depreciation Only	8.701	7.916	6.790	7.233	7.466
Other Financial Ratios					
Total Operating Expense Growth	.031	.089	.091	.053	.157
Total Operating Revenue Growth	.053	.072	.101	.041	.153
Realized Gains Divided by Non-Operating Revenue	(.092)	(.292)	(.260)	(.297)	(.114)
Realized Gains Divided by Net Income	(.029)	(.070)	(.057)	(.047)	(.026)
Long Term Debt to Equity	.267	.256	.276	.243	.231

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mayo Regional Hospital -- Dover-Foxcroft, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	12,602,395	10,098,807	12,560,231	8,278,625	7,153,689
Cash and Investment	5,062,583	4,605,588	7,588,136	3,155,055	1,578,072
Current Assets Whose Use is Limited	199,331	197,616	194,481	†	†
Net Patient Accounts Receivable	3,073,752	2,779,840	3,374,785	3,312,796	4,062,486
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	2,745,795	995,585	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	749,910	767,445	628,196	777,255	834,852
Other Current Assets	771,024	752,733	774,633	1,033,519	678,279
Total Non-Current Assets	19,899,720	24,451,053	25,173,994	30,082,242	31,157,712
Trustee Held Investments	20,675	28,834	32,623	†	†
Board Designated and Undesignated Investments	6,475,406	6,134,026	8,432,159	11,560,930	10,844,699
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	229,007	3,962,708	2,460,304	3,703,543	5,699,002
Gross Property, Plant and Equipment (PP&E)	30,116,621	32,670,666	34,390,602	33,386,512	35,023,067
Accumulated Depreciation	16,941,989	18,345,181	20,141,694	18,568,743	20,409,056
Net Property, Plant and Equipment (PP&E)	13,174,632	14,325,485	14,248,908	14,817,769	14,614,011
Total Unrestricted Assets	32,502,115	34,549,860	37,734,225	38,360,867	38,311,401
Total Current Liabilities	3,552,274	4,507,771	5,422,708	5,851,441	5,790,129
Current Long Term Debt (LTD)	560,000	575,000	590,000	405,000	405,000
Accounts Payable and Accrued Expenses	2,992,274	3,932,771	3,489,515	3,459,868	3,888,341
Estimated Third Party Settlements	†	†	1,343,193	1,986,573	1,496,788
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	6,520,000	5,945,000	5,355,000	4,950,000	4,545,000
Long Term Debt	6,520,000	5,945,000	5,355,000	4,950,000	4,545,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	22,429,841	24,098,588	26,956,517	27,559,426	27,976,272
Total Liabilities & Equity	32,502,115	34,551,359	37,734,225	38,360,867	38,311,401
Total Restricted Assets	603,111	616,439	633,039	965,129	974,371
Cash and Investments	603,123	616,439	633,039	965,129	974,371
Receivables	†	†	†	†	†
Other Assets	(12)	†	†	†	†
Total Restricted Liabilities and Equity	603,111	616,439	633,039	965,129	974,371
Total Restricted Fund Balance	603,111	616,439	633,039	965,129	974,371
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	297,542	343,698	363,722	549,671	565,963
Permanently Restricted Net Assets	305,569	272,741	269,317	415,458	408,408

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Mayo Regional Hospital -- Dover-Foxcroft, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	54,889,355	56,426,532	63,800,591	64,008,703	69,284,518
Gross Inpatient Service Revenue	12,940,020	13,837,286	16,056,734	14,006,169	13,045,853
Gross Outpatient Service Revenue	41,949,335	42,589,246	47,743,857	50,002,534	56,238,665
Free Care (Charity Care)	1,255,776	1,521,580	2,608,580	2,385,853	2,517,365
Bad Debt (Provision for Bad Debt)	1,007,491	1,288,173	1,537,418	1,562,535	1,819,332
Contractuals	17,064,339	16,587,850	20,305,667	21,044,053	23,892,072
Changes in Prior Year Estimated/Final Settlements	(699,000)	(1,600,000)	(2,500,000)	(575,000)	(2,166,000)
Net Patient Service Revenue	36,260,749	38,628,929	41,848,926	39,591,262	43,221,749
Other Operating Revenue	1,191,501	1,220,565	1,537,291	1,643,980	1,451,975
Total Operating Revenue	37,452,250	39,849,494	43,386,217	41,235,242	44,673,724
Total Operating Expenses	35,262,588	38,157,550	40,970,648	41,131,836	44,167,417
Depreciation and Amortization	1,425,592	1,618,487	1,801,721	1,918,023	2,107,761
Interest	295,206	309,881	283,326	245,576	228,698
Advertising Expenses	*	*	*	117,838	113,194
Allowed Advertising Expenses	*	*	*	†	†
Non-Allowed Advertising Expenses	*	*	*	117,838	113,194
Salaries and Benefits	*	*	*	26,978,460	28,899,638
Other Operating Expenses	33,541,790	36,229,182	38,885,601	11,871,939	12,818,126
Net Operating Income	2,189,662	1,691,944	2,415,569	103,406	506,307
Total Non-operating Revenue	706,892	23,262	462,384	461,793	(55,490)
Total Investment Income	669,611	(22,254)	410,148	425,028	(130,064)
Interest and Dividends	436,333	440,182	353,802	496,995	273,740
Realized Gains/Losses on Sales of Securities	233,278	(462,436)	56,346	(71,967)	(403,804)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	37,281	45,516	52,236	36,765	74,574
Excess of Revenue over Expenses	2,896,554	1,715,206	2,877,953	565,199	450,817
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	2,896,554	1,715,206	2,877,953	565,199	450,817
Total Change in Unrestricted Net Assets	2,909,825	1,682,075	2,874,529	594,926	426,088
Net Assets Released for Restrictions - Capital	13,271	†	†	†	†
Unrealized Gains/Losses on Investments	†	(33,131)	(3,424)	29,727	(24,729)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Mayo Regional Hospital -- Dover-Foxcroft, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	5.371	3.601	3.871	3.391	3.108
Current Ratio without Board Designated and Undesignated Investments	3.548	2.240	2.316	1.415	1.235
Days in Accounts Receivable	30.940	26.266	29.434	30.541	34.307
Acid Test	1.481	1.066	1.435	.539	.273
Days Cash on Hand, Current	56.760	47.981	72.523	29.367	13.695
Days Cash on Hand, Incl Board Designated & Undesignated Investments	126.611	109.255	151.099	136.976	107.807
Average Payment Period, Accounts Payable and Accrued Expenses	32.278	39.286	32.517	32.204	33.744
Average Payment Period, Current Liabilities	38.318	45.030	50.532	54.465	50.248
Capital Structure					
Equity Financing Ratio	.690	.698	.714	.718	.730
Fixed Asset Financing	.495	.415	.376	.334	.311
Cash Flow Divided by Total Debt	.429	.319	.434	.230	.248
Cash Flow Divided by Total Debt with Operating Income Only	.359	.317	.391	.187	.253
Debt Service Coverage Total	5.495	4.189	5.782	3.266	4.398
Debt Service Coverage Total with Operating Income Only	4.654	4.162	5.243	2.713	4.486
Profitability					
Total Margin	.076	.043	.066	.014	.010
Operating Margin	.058	.042	.056	.003	.011
Non Operating Revenue Margin	.244	.014	.161	.817	(.123)
Return On Assets	.089	.050	.076	.015	.012
Return On Equity	.129	.071	.107	.021	.016
Markup	1.590	1.511	1.595	1.596	1.602
Deductible	.311	.294	.318	.329	.345
Markup Adjustment for Deductible	1.106	1.076	1.099	1.085	1.061
Reported Income Index	1.005	1.028	1.007	.937	1.081
Asset Efficiency					
Total Asset Turnover	1.174	1.154	1.162	1.087	1.165
Fixed Asset Turnover	2.843	2.782	3.045	2.783	3.057
Average Age Plant Depreciation Only	11.884	11.335	11.179	9.681	9.683
Other Financial Ratios					
Total Operating Expense Growth	.087	.082	.074	.004	.074
Total Operating Revenue Growth	.116	.064	.089	(.050)	.083
Realized Gains Divided by Non-Operating Revenue	.330	(19.879)	.122	(.156)	7.277
Realized Gains Divided by Net Income	.081	(.270)	.020	(.127)	(.896)
Long Term Debt to Equity	.291	.247	.199	.180	.162

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mercy Hospital -- Portland, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	42,810,904	40,296,000	41,807,000	48,467,000	61,085,000
Cash and Investment	14,310,750	(1,193,000)	10,354,000	(3,455,000)	(2,237,000)
Current Assets Whose Use is Limited	3,499,740	984,000	751,000	1,016,000	1,991,000
Net Patient Accounts Receivable	18,594,689	21,225,000	19,366,000	25,220,000	29,730,000
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	835,707	13,635,000	4,989,000	16,370,000	22,162,000
Other Accounts Receivable	1,613,287	1,409,000	1,387,000	2,608,000	3,673,000
Inventory	2,909,836	3,684,000	4,319,000	4,283,000	4,672,000
Other Current Assets	1,046,895	552,000	641,000	2,425,000	1,094,000
Total Non-Current Assets	159,155,674	161,979,000	160,544,000	151,123,000	131,614,000
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	53,836,178	21,396,000	24,978,000	27,613,000	20,133,000
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	20,032,972	21,790,000	22,687,000	16,437,000	7,206,000
Gross Property, Plant and Equipment (PP&E)	147,554,885	185,823,000	186,971,000	189,912,000	193,006,000
Accumulated Depreciation	62,268,361	67,030,000	74,092,000	82,839,000	88,731,000
Net Property, Plant and Equipment (PP&E)	85,286,524	118,793,000	112,879,000	107,073,000	104,275,000
Total Unrestricted Assets	201,966,578	202,275,000	202,351,000	199,590,000	192,699,000
Total Current Liabilities	27,381,702	33,186,000	29,596,000	43,396,000	45,273,000
Current Long Term Debt (LTD)	769,646	7,660,000	7,686,000	7,825,000	13,610,000
Accounts Payable and Accrued Expenses	19,037,620	20,176,000	16,785,000	24,439,000	19,750,000
Estimated Third Party Settlements	3,380,888	1,528,000	1,314,000	4,124,000	4,448,000
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	4,193,548	3,822,000	3,811,000	7,008,000	7,465,000
Total Non-current Liabilities	81,333,411	81,192,000	73,071,000	72,023,000	80,551,000
Long Term Debt	75,489,392	67,829,000	66,983,000	66,424,000	65,591,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	5,844,019	13,363,000	6,088,000	5,599,000	14,960,000
Fund Balance Unrestricted	93,251,465	87,897,000	99,684,000	84,171,000	66,875,000
Total Liabilities & Equity	201,966,578	202,275,000	202,351,000	199,590,000	192,699,000
Total Restricted Assets	16,948,911	6,418,000	2,196,000	2,133,000	2,014,000
Cash and Investments	10,998,244	3,559,000	1,556,000	1,884,000	1,778,000
Receivables	5,661,855	2,584,000	378,000	†	†
Other Assets	288,812	275,000	262,000	249,000	236,000
Total Restricted Liabilities and Equity	16,948,911	6,418,000	2,196,000	2,133,000	2,014,000
Total Restricted Fund Balance	16,948,911	6,418,000	2,196,000	2,133,000	2,014,000
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	15,862,541	5,545,000	1,213,000	1,081,000	972,000
Permanently Restricted Net Assets	1,086,370	873,000	983,000	1,052,000	1,042,000

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Mercy Hospital -- Portland, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	279,240,830	308,298,000	334,405,000	346,763,000	380,437,000
Gross Inpatient Service Revenue	121,498,943	127,053,000	125,891,000	121,592,000	124,790,000
Gross Outpatient Service Revenue	157,741,887	181,245,000	208,514,000	225,171,000	255,647,000
Free Care (Charity Care)	5,008,636	7,349,000	8,045,000	10,551,000	12,715,000
Bad Debt (Provision for Bad Debt)	8,233,522	10,534,000	10,269,000	13,788,000	12,050,000
Contractuals	110,004,009	122,020,000	133,830,000	145,698,000	163,935,000
Changes in Prior Year Estimated/Final Settlements	1,037,000	17,000	567,000	4,740,000	5,548,000
Net Patient Service Revenue	154,957,663	168,378,000	181,694,000	171,986,000	186,189,000
Other Operating Revenue	3,252,966	4,264,000	3,756,000	3,141,000	3,603,000
Total Operating Revenue	158,210,629	172,642,000	185,450,000	175,127,000	189,792,000
Total Operating Expenses	154,847,307	173,229,000	190,847,000	191,235,000	207,000,000
Depreciation and Amortization	6,965,127	8,498,000	11,358,000	10,840,000	10,763,000
Interest	416,803	1,110,000	2,392,000	2,299,000	3,176,000
Advertising Expenses	*	*	*	1,063,000	899,000
Allowed Advertising Expenses	*	*	*	30,000	25,000
Non-Allowed Advertising Expenses	*	*	*	1,033,000	874,000
Salaries and Benefits	*	*	*	103,630,000	111,086,000
Other Operating Expenses	147,465,377	163,621,000	177,097,000	73,403,000	81,076,000
Net Operating Income	3,363,322	(587,000)	(5,397,000)	(16,108,000)	(17,208,000)
Total Non-operating Revenue	3,683,621	(12,324,000)	12,472,000	592,000	(1,094,000)
Total Investment Income	1,937,715	(685,000)	(244,000)	498,000	481,000
Interest and Dividends	730,840	947,000	213,000	128,000	13,000
Realized Gains/Losses on Sales of Securities	1,206,875	(1,632,000)	(457,000)	370,000	468,000
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	60,829	424,000	(78,000)	293,000	37,000
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	1,685,077	(12,063,000)	12,794,000	(199,000)	(1,612,000)
Excess of Revenue over Expenses	7,046,943	(12,911,000)	7,075,000	(15,516,000)	(18,302,000)
Extraordinary Gains/Losses	†	†	†	(330,000)	(97,000)
Total Surplus/Deficit	7,046,943	(12,911,000)	7,075,000	(15,846,000)	(18,399,000)
Total Change in Unrestricted Net Assets	5,152,969	(5,355,000)	11,791,000	(15,512,000)	(17,295,000)
Net Assets Released for Restrictions - Capital	71,473	10,144,000	4,713,000	246,000	458,000
Unrealized Gains/Losses on Investments	(90,775)	(2,549,000)	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	26,989	(39,000)	3,000	88,000	646,000
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(1,901,661)	†	†	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Mercy Hospital -- Portland, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.530	1.859	2.257	1.753	1.794
Current Ratio without Board Designated and Undesignated Investments	1.563	1.214	1.413	1.117	1.349
Days in Accounts Receivable	43.799	46.010	38.904	53.524	58.282
Acid Test	.650	(.006)	.375	(.056)	(.005)
Days Cash on Hand, Current	43.960	(.463)	22.583	-4.935	(.458)
Days Cash on Hand, Incl Board Designated & Undesignated Investments	176.837	46.945	73.377	50.936	36.990
Average Payment Period, Accounts Payable and Accrued Expenses	46.988	44.705	34.133	49.448	36.735
Average Payment Period, Current Liabilities	67.583	73.531	60.185	87.805	84.208
Capital Structure					
Equity Financing Ratio	.462	.435	.493	.422	.347
Fixed Asset Financing	.885	.571	.593	.620	.629
Cash Flow Divided by Total Debt	.129	(.039)	.180	(.041)	(.060)
Cash Flow Divided by Total Debt with Operating Income Only	.095	.069	.058	(.046)	(.051)
Debt Service Coverage Total	9.553	(1.757)	2.072	(.238)	(.397)
Debt Service Coverage Total with Operating Income Only	7.114	4.799	.831	(.297)	(.297)
Profitability					
Total Margin	.044	(.081)	.036	(.088)	(.097)
Operating Margin	.021	(.003)	(.029)	(.092)	(.091)
Non Operating Revenue Margin	.523	.955	1.763	(.038)	.060
Return On Assets	.035	(.064)	.035	(.078)	(.095)
Return On Equity	.076	(.147)	.071	(.184)	(.274)
Markup	1.824	1.804	1.772	1.830	1.855
Deductible	.394	.396	.400	.420	.431
Markup Adjustment for Deductible	1.114	1.100	1.071	1.068	1.063
Reported Income Index	1.366	2.411	.600	1.000	1.058
Asset Efficiency					
Total Asset Turnover	.802	.793	.978	.880	.979
Fixed Asset Turnover	1.855	1.453	1.643	1.636	1.820
Average Age Plant Depreciation Only	8.940	7.888	6.523	7.642	8.244
Other Financial Ratios					
Total Operating Expense Growth	.091	.119	.102	.002	.082
Total Operating Revenue Growth	.081	.091	.074	(.056)	.084
Realized Gains Divided by Non-Operating Revenue	.328	.132	(.037)	.625	(.428)
Realized Gains Divided by Net Income	.171	.126	(.065)	(.024)	(.026)
Long Term Debt to Equity	.810	.772	.672	.789	.981

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	18,662,850	15,936,700	25,606,051	24,865,971	28,978,648
Cash and Investment	7,570,212	3,283,545	7,391,801	8,893,291	6,529,640
Current Assets Whose Use is Limited	376,031	543,017	5,422,393	717,159	709,282
Net Patient Accounts Receivable	5,841,136	7,472,225	8,049,122	8,424,478	8,689,651
Due from Affiliates	1,126,007	435,981	996,190	811,665	1,046,083
Third Party Settlements Receivable	†	752,421	†	1,923,831	6,006,201
Other Accounts Receivable	†	†	†	†	†
Inventory	1,904,952	1,986,026	2,067,641	2,060,130	2,116,406
Other Current Assets	1,844,512	1,463,485	1,678,904	2,035,417	3,881,385
Total Non-Current Assets	83,618,991	84,657,168	94,002,700	95,356,205	96,712,969
Trustee Held Investments	3,866,697	3,390,787	3,750,070	†	†
Board Designated and Undesignated Investments	33,264,957	31,685,579	26,583,027	28,087,240	30,805,234
Due From Affiliates	2,496,096	2,882,715	2,916,553	2,326,768	2,102,290
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	898,328	876,181	971,976	5,261,311	5,701,856
Gross Property, Plant and Equipment (PP&E)	70,038,662	76,899,892	95,129,616	99,870,231	103,668,562
Accumulated Depreciation	26,945,749	31,077,986	35,348,542	40,189,345	45,564,973
Net Property, Plant and Equipment (PP&E)	43,092,913	45,821,906	59,781,074	59,680,886	58,103,589
Total Unrestricted Assets	102,281,841	100,593,868	119,608,751	120,222,176	125,691,617
Total Current Liabilities	11,993,686	11,611,859	15,476,143	12,917,869	12,205,536
Current Long Term Debt (LTD)	1,969,692	947,472	785,000	1,030,000	1,075,000
Accounts Payable and Accrued Expenses	8,800,928	10,664,387	13,684,517	11,887,869	11,130,536
Estimated Third Party Settlements	1,223,066	†	1,006,626	†	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	28,059,824	26,620,374	37,683,053	37,267,625	36,590,603
Long Term Debt	24,193,127	23,229,587	33,932,983	32,890,115	31,802,247
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	3,866,697	3,390,787	3,750,070	4,377,510	4,788,356
Fund Balance Unrestricted	62,228,331	62,361,635	66,449,555	70,036,682	76,895,478
Total Liabilities & Equity	102,281,841	100,593,868	119,608,751	120,222,176	125,691,617
Total Restricted Assets	15,417,992	13,166,936	13,455,082	14,476,355	13,989,585
Cash and Investments	15,417,992	13,166,936	13,455,082	14,476,355	13,989,585
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	15,417,992	13,166,936	13,455,082	14,476,355	13,989,585
Total Restricted Fund Balance	15,417,992	13,166,936	13,455,082	14,476,355	13,989,585
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	8,297,950	5,877,062	6,101,568	7,036,575	6,460,695
Permanently Restricted Net Assets	7,120,042	7,289,874	7,353,514	7,439,780	7,528,890

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	150,905,832	167,032,601	186,356,548	194,679,667	207,682,820
Gross Inpatient Service Revenue	58,009,306	61,865,277	66,447,197	68,355,692	70,786,879
Gross Outpatient Service Revenue	92,896,526	105,167,324	119,909,351	126,323,975	136,895,941
Free Care (Charity Care)	1,803,287	1,997,445	2,046,686	2,836,544	3,249,897
Bad Debt (Provision for Bad Debt)	2,541,687	3,934,972	4,350,798	4,892,662	5,141,859
Contractuals	63,217,074	71,991,307	80,601,831	86,052,211	91,917,744
Changes in Prior Year Estimated/Final Settlements	(2,600,000)	(2,450,000)	(478,000)	(585,000)	(3,442,000)
Net Patient Service Revenue	85,943,784	91,558,877	99,835,233	101,483,250	110,815,320
Other Operating Revenue	2,194,886	2,852,351	3,092,940	3,429,972	3,560,023
Total Operating Revenue	88,138,670	94,411,228	102,928,173	104,913,222	114,375,343
Total Operating Expenses	84,555,302	93,448,995	99,751,716	102,627,166	109,350,028
Depreciation and Amortization	3,850,553	4,235,252	4,736,591	5,687,810	5,837,906
Interest	1,516,745	1,240,523	894,589	1,754,720	1,740,332
Advertising Expenses	*	*	*	360,575	295,560
Allowed Advertising Expenses	*	*	*	†	†
Non-Allowed Advertising Expenses	*	*	*	360,575	295,560
Salaries and Benefits	*	*	*	56,030,771	59,523,676
Other Operating Expenses	79,188,004	87,973,220	94,120,536	38,793,290	41,952,554
Net Operating Income	3,583,368	962,233	3,176,457	2,286,056	5,025,315
Total Non-operating Revenue	2,685,057	2,181,840	1,087,272	872,840	1,396,810
Total Investment Income	2,580,617	2,112,557	1,024,528	787,194	1,337,123
Interest and Dividends	2,556,314	1,996,360	1,215,554	934,857	1,073,129
Realized Gains/Losses on Sales of Securities	24,303	116,197	(191,026)	(147,663)	263,994
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	104,440	69,283	62,744	85,646	59,687
Excess of Revenue over Expenses	6,268,425	3,144,073	4,263,729	3,158,896	6,422,125
Extraordinary Gains/Losses	(1,627,899)	(747,899)	(68,488)	(223,810)	1,308,842
Total Surplus/Deficit	4,640,526	2,396,174	4,195,241	2,935,086	7,730,967
Total Change in Unrestricted Net Assets	5,197,220	133,304	4,087,920	3,587,127	6,858,796
Net Assets Released for Restrictions - Capital	150,368	89,136	90,722	191,572	139,973
Unrealized Gains/Losses on Investments	656,326	(1,652,006)	488,667	1,008,469	(444,474)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(250,000)	(700,000)	(750,000)	(573,000)	(640,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	63,290	25,000	72,330

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	4.330	4.101	3.372	4.099	4.898
Current Ratio without Board Designated and Undesignated Investments	1.556	1.372	1.655	1.925	2.374
Days in Accounts Receivable	24.807	29.788	29.428	30.300	28.622
Acid Test	.663	.330	.828	.744	.593
Days Cash on Hand, Current	35.938	15.656	49.226	36.186	25.526
Days Cash on Hand, Incl Board Designated & Undesignated Investments	186.384	145.291	151.344	141.941	134.150
Average Payment Period, Accounts Payable and Accrued Expenses	39.804	43.631	52.569	44.761	39.248
Average Payment Period, Current Liabilities	54.243	47.508	59.452	48.639	43.039
Capital Structure					
Equity Financing Ratio	.608	.620	.556	.583	.612
Fixed Asset Financing	.561	.507	.568	.551	.547
Cash Flow Divided by Total Debt	.253	.193	.169	.176	.251
Cash Flow Divided by Total Debt with Operating Income Only	.186	.136	.149	.159	.223
Debt Service Coverage Total	3.526	2.685	5.372	4.174	5.054
Debt Service Coverage Total with Operating Income Only	2.713	2.005	4.781	3.831	4.549
Profitability					
Total Margin	.069	.033	.041	.030	.055
Operating Margin	.041	.010	.031	.022	.044
Non Operating Revenue Margin	.428	.694	.255	.276	.217
Return On Assets	.061	.031	.036	.026	.051
Return On Equity	.101	.050	.064	.045	.084
Markup	1.811	1.818	1.899	1.930	1.932
Deductible	.419	.431	.433	.442	.443
Markup Adjustment for Deductible	1.063	1.048	1.091	1.092	1.091
Reported Income Index	1.206	23.586	1.043	.881	.936
Asset Efficiency					
Total Asset Turnover	.888	.960	.870	.880	.921
Fixed Asset Turnover	2.045	2.060	1.722	1.758	1.968
Average Age Plant Depreciation Only	6.998	7.338	7.463	7.066	7.805
Other Financial Ratios					
Total Operating Expense Growth	.124	.105	.067	.029	.066
Total Operating Revenue Growth	.083	.071	.090	.019	.090
Realized Gains Divided by Non-Operating Revenue	.009	.053	(.176)	(.169)	.189
Realized Gains Divided by Net Income	.004	.037	(.045)	(.047)	.041
Long Term Debt to Equity	.389	.372	.511	.470	.414

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Miles Memorial Hospital -- Damariscotta, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	30,417,759	12,819,525	11,930,037	15,801,912	18,192,525
Cash and Investment	1,575,174	3,090,524	4,537,726	4,885,572	1,209,555
Current Assets Whose Use is Limited	153,146	149,123	145,802	136,678	†
Net Patient Accounts Receivable	7,232,164	8,314,727	5,722,120	6,378,118	8,843,206
Due from Affiliates	20,299,928	138,405	203,149	3,046,361	6,254,339
Third Party Settlements Receivable	†	†	†	†	309,299
Other Accounts Receivable	†	†	†	†	†
Inventory	333,356	881,152	947,580	1,043,113	1,241,345
Other Current Assets	823,991	245,594	373,660	312,070	334,781
Total Non-Current Assets	18,576,261	19,481,346	23,375,853	22,954,771	24,625,736
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	1,498,490	980,606	2,323,542	2,734,825	2,431,493
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	1,275,000	1,275,000
Other Non-current Assets	454,844	2,009,977	2,135,517	941,002	3,312,593
Gross Property, Plant and Equipment (PP&E)	37,447,895	38,522,358	44,593,732	45,194,813	46,466,643
Accumulated Depreciation	20,824,968	22,031,595	25,676,938	27,190,869	28,859,993
Net Property, Plant and Equipment (PP&E)	16,622,927	16,490,763	18,916,794	18,003,944	17,606,650
Total Unrestricted Assets	48,994,020	32,300,871	35,305,890	38,756,683	42,818,261
Total Current Liabilities	25,539,006	8,432,505	12,790,220	6,790,065	6,100,733
Current Long Term Debt (LTD)	367,475	423,413	461,205	351,715	468,169
Accounts Payable and Accrued Expenses	2,304,546	2,402,987	3,268,061	2,225,115	1,897,959
Estimated Third Party Settlements	1,065,429	769,169	1,127,806	374,007	†
Due to Affiliates	21,801,556	4,836,936	7,821,449	3,839,130	3,734,605
Other Current Liabilities	†	†	111,699	98	†
Total Non-current Liabilities	6,624,593	6,397,783	5,928,559	5,609,384	5,176,045
Long Term Debt	6,344,483	6,125,753	5,662,349	5,325,719	4,901,480
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	280,110	272,030	266,210	283,665	274,565
Fund Balance Unrestricted	16,830,421	17,470,583	16,587,111	26,357,234	31,541,483
Total Liabilities & Equity	48,994,020	32,300,871	35,305,890	38,756,683	42,818,261
Total Restricted Assets	4,956,526	4,262,495	3,905,885	4,044,556	4,139,715
Cash and Investments	4,941,901	4,259,210	3,902,334	4,040,714	4,121,752
Receivables	14,625	3,285	3,551	3,842	17,963
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	4,956,526	4,262,495	3,905,885	4,044,556	4,139,716
Total Restricted Fund Balance	4,956,526	4,262,495	3,905,885	4,044,556	4,139,716
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	139,871	108,857	39,231	49,338	224,293
Permanently Restricted Net Assets	4,816,655	4,153,638	3,866,654	3,995,218	3,915,423

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Miles Memorial Hospital -- Damariscotta, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	93,201,572	95,904,047	96,391,835	96,545,680	105,597,332
Gross Inpatient Service Revenue	36,327,709	36,759,021	36,312,201	34,662,753	35,346,468
Gross Outpatient Service Revenue	56,873,863	59,145,026	60,079,634	61,882,927	70,250,864
Free Care (Charity Care)	1,421,209	1,836,785	2,038,203	3,443,087	2,685,191
Bad Debt (Provision for Bad Debt)	2,455,834	3,312,035	3,436,861	2,161,820	3,621,039
Contractuals	41,279,322	40,277,121	42,692,764	40,704,179	44,409,747
Changes in Prior Year Estimated/Final Settlements	1,000,000	†	†	†	(220,000)
Net Patient Service Revenue	47,045,207	50,478,106	48,224,007	50,236,594	55,101,355
Other Operating Revenue	1,129,136	652,349	698,201	508,593	504,412
Total Operating Revenue	48,174,343	51,130,455	48,922,208	50,745,187	55,605,767
Total Operating Expenses	48,718,718	50,308,384	49,103,521	49,947,960	53,219,827
Depreciation and Amortization	1,644,981	1,732,894	1,955,173	1,949,730	1,772,835
Interest	333,215	332,058	348,435	308,405	262,785
Advertising Expenses	*	*	*	26,379	36,578
Allowed Advertising Expenses	*	*	*	11,108	25,345
Non-Allowed Advertising Expenses	*	*	*	15,271	11,233
Salaries and Benefits	*	*	*	17,713,784	18,763,729
Other Operating Expenses	46,740,522	48,243,432	46,799,913	29,949,662	32,383,900
Net Operating Income	(544,375)	822,071	(181,313)	797,227	2,385,940
Total Non-operating Revenue	533,146	685,742	(641,034)	462,871	411,194
Total Investment Income	83,238	615,122	(714,258)	264,337	339,951
Interest and Dividends	†	69,470	93,449	67,419	91,267
Realized Gains/Losses on Sales of Securities	83,238	545,652	(807,707)	196,918	248,684
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	449,908	70,620	73,224	198,534	71,243
Excess of Revenue over Expenses	(11,229)	1,507,813	(822,347)	1,260,098	2,797,134
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(11,229)	1,507,813	(822,347)	1,260,098	2,797,134
Total Change in Unrestricted Net Assets	440,806	640,163	(883,472)	9,770,123	5,184,249
Net Assets Released for Restrictions - Capital	224,439	74,714	160,919	241,804	69,414
Unrealized Gains/Losses on Investments	176,627	(1,137,058)	910,509	77,938	(585,842)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	50,969	194,694	(1,132,553)	8,190,283	2,903,543
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Miles Memorial Hospital -- Damariscotta, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.250	1.637	1.114	2.730	3.381
Current Ratio without Board Designated and Undesignated Investments	1.191	1.520	.933	2.327	2.982
Days in Accounts Receivable	56.111	60.123	43.310	46.341	58.579
Acid Test	.068	.384	.366	.740	.198
Days Cash on Hand, Current	13.401	24.343	36.258	38.191	8.581
Days Cash on Hand, Incl Board Designated & Undesignated Investments	25.020	31.711	54.245	58.988	25.832
Average Payment Period, Accounts Payable and Accrued Expenses	17.869	18.056	25.300	16.921	13.465
Average Payment Period, Current Liabilities	198.024	63.362	99.016	51.635	43.283
Capital Structure					
Equity Financing Ratio	.344	.541	.470	.680	.737
Fixed Asset Financing	.382	.371	.299	.296	.278
Cash Flow Divided by Total Debt	.051	.219	.061	.259	.405
Cash Flow Divided by Total Debt with Operating Income Only	.034	.172	.095	.222	.369
Debt Service Coverage Total	2.869	5.107	1.919	4.571	7.865
Debt Service Coverage Total with Operating Income Only	2.091	4.127	2.750	3.970	7.195
Profitability					
Total Margin	(.000)	.029	(.017)	.025	.050
Operating Margin	(.011)	.016	(.004)	.016	.043
Non Operating Revenue Margin	(47.479)	.455	.780	.367	.147
Return On Assets	(.000)	.047	(.023)	.033	.065
Return On Equity	(.001)	.086	(.050)	.048	.089
Markup	1.936	1.919	1.977	1.943	1.994
Deductible	.443	.420	.443	.422	.421
Markup Adjustment for Deductible	1.089	1.119	1.108	1.128	1.159
Reported Income Index	(.025)	2.355	.931	.129	.540
Asset Efficiency					
Total Asset Turnover	.994	1.604	1.368	1.321	1.308
Fixed Asset Turnover	2.898	3.101	2.586	2.819	3.158
Average Age Plant Depreciation Only	12.660	12.714	13.133	13.946	16.279
Other Financial Ratios					
Total Operating Expense Growth	.133	.033	(.024)	.017	.066
Total Operating Revenue Growth	.067	.061	(.043)	.037	.096
Realized Gains Divided by Non-Operating Revenue	.156	.796	1.260	.425	.605
Realized Gains Divided by Net Income	(7.413)	.362	.982	.156	.089
Long Term Debt to Equity	.377	.351	.341	.202	.155

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Millinocket Regional Hospital -- Millinocket, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	3,784,022	4,475,806	8,069,654	9,444,974	6,170,167
Cash and Investment	605,863	1,035,138	3,610,946	5,552,690	1,424,246
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	2,304,278	2,388,150	2,599,448	2,233,179	2,732,776
Due from Affiliates	82,724	74,055	†	†	†
Third Party Settlements Receivable	(7,933)	16,820	126,108	65,295	85,317
Other Accounts Receivable	126,345	168,266	305,293	146,683	189,940
Inventory	357,400	402,786	438,082	436,937	454,836
Other Current Assets	315,345	390,591	989,777	1,010,190	1,283,052
Total Non-Current Assets	11,778,706	12,247,922	10,323,616	11,693,322	15,480,506
Trustee Held Investments	154,000	221,896	221,896	222,396	222,396
Board Designated and Undesignated Investments	6,353,793	6,380,751	5,678,557	6,501,825	8,296,970
Due From Affiliates	1,056,014	1,683,843	1,720,542	1,752,874	†
Investments in Affiliates	89,440	24,035	58,543	44,294	1,684,496
Other Non-current Assets	41,350	38,844	36,338	33,832	31,326
Gross Property, Plant and Equipment (PP&E)	15,895,130	15,695,435	14,199,940	15,269,689	17,903,925
Accumulated Depreciation	11,811,021	11,796,882	11,592,200	12,131,588	12,658,607
Net Property, Plant and Equipment (PP&E)	4,084,109	3,898,553	2,607,740	3,138,101	5,245,318
Total Unrestricted Assets	15,562,728	16,723,728	18,393,270	21,138,296	21,650,673
Total Current Liabilities	1,129,973	1,221,375	3,359,070	5,148,962	4,263,021
Current Long Term Debt (LTD)	113,352	134,715	145,372	152,691	160,441
Accounts Payable and Accrued Expenses	1,982,096	1,928,427	2,025,477	2,129,026	2,177,428
Estimated Third Party Settlements	(1,304,672)	(1,161,325)	931,525	2,097,919	931,414
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	339,197	319,558	256,696	769,326	993,738
Total Non-current Liabilities	2,718,307	3,624,196	3,413,840	3,164,430	2,902,342
Long Term Debt	2,718,307	3,624,196	3,413,840	3,164,430	2,902,342
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	11,714,448	11,878,157	11,620,360	12,824,904	14,484,810
Total Liabilities & Equity	15,562,728	16,723,728	18,393,270	21,138,296	21,650,173
Total Restricted Assets	148,957	136,911	241,563	113,731	104,421
Cash and Investments	74,294	84,400	105,107	108,710	99,421
Receivables	74,663	52,511	136,456	21	†
Other Assets	†	†	†	5,000	5,000
Total Restricted Liabilities and Equity	148,956	136,911	241,563	113,731	104,421
Total Restricted Fund Balance	101,938	95,010	104,862	79,589	102,802
Total Liabilities	47,018	41,901	136,701	34,142	1,619
Temporarily Restricted Net Assets	96,938	90,010	99,862	74,589	97,802
Permanently Restricted Net Assets	5,000	5,000	5,000	5,000	5,000

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Millinocket Regional Hospital -- Millinocket, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	37,889,779	38,897,488	41,438,870	42,802,955	44,931,165
Gross Inpatient Service Revenue	10,581,547	10,672,393	12,239,663	10,837,851	12,193,015
Gross Outpatient Service Revenue	27,308,232	28,225,095	29,199,207	31,965,104	32,738,150
Free Care (Charity Care)	951,063	893,651	916,308	966,783	1,079,671
Bad Debt (Provision for Bad Debt)	686,784	882,334	993,806	534,755	1,154,101
Contractuals	13,137,678	13,158,210	14,078,172	15,073,506	16,643,991
Changes in Prior Year Estimated/Final Settlements	(713,000)	(398,000)	(455,000)	(37,000)	(550,000)
Net Patient Service Revenue	23,827,254	24,361,293	25,905,584	26,264,911	26,603,402
Other Operating Revenue	453,069	346,359	271,095	248,239	176,976
Total Operating Revenue	24,280,323	24,707,652	26,176,679	26,513,150	26,780,378
Total Operating Expenses	23,456,879	24,340,426	25,495,189	25,750,715	26,319,375
Depreciation and Amortization	559,701	581,139	601,216	591,703	625,278
Interest	142,702	176,430	176,016	165,897	118,522
Advertising Expenses	*	*	*	54,694	61,590
Allowed Advertising Expenses	*	*	*	33,962	36,443
Non-Allowed Advertising Expenses	*	*	*	20,732	25,147
Salaries and Benefits	*	*	*	16,095,846	16,422,135
Other Operating Expenses	22,754,476	23,582,857	24,717,957	8,842,575	9,091,850
Net Operating Income	823,444	367,226	681,490	762,435	461,003
Total Non-operating Revenue	558,002	513,840	(310,165)	209,767	203,419
Total Investment Income	558,279	619,620	(299,416)	208,433	191,476
Interest and Dividends	209,666	241,843	167,265	152,664	158,885
Realized Gains/Losses on Sales of Securities	348,613	377,777	(466,681)	55,769	32,591
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(3,902)	(112,457)	(11,445)	(19,224)	(1,380)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	3,625	6,677	696	20,558	13,323
Excess of Revenue over Expenses	1,381,446	881,066	371,325	972,202	664,422
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	1,381,446	881,066	371,325	972,202	664,422
Total Change in Unrestricted Net Assets	1,650,000	163,708	(257,796)	1,204,542	1,659,907
Net Assets Released for Restrictions - Capital	†	†	132,788	7,542	8,098
Unrealized Gains/Losses on Investments	268,554	(717,358)	(761,909)	224,798	987,387
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Millinocket Regional Hospital -- Millinocket, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	8.972	8.889	4.093	3.097	3.394
Current Ratio without Board Designated and Undesignated Investments	3.349	3.665	2.402	1.834	1.447
Days in Accounts Receivable	35.298	35.781	36.625	31.034	37.494
Acid Test	.536	.848	1.075	1.078	.334
Days Cash on Hand, Current	9.658	15.902	52.944	80.557	20.232
Days Cash on Hand, Incl Board Designated & Undesignated Investments	110.943	113.926	136.204	174.884	138.096
Average Payment Period, Accounts Payable and Accrued Expenses	31.596	29.625	29.698	30.887	30.932
Average Payment Period, Current Liabilities	18.013	18.763	49.251	74.700	60.559
Capital Structure					
Equity Financing Ratio	.753	.710	.632	.607	.669
Fixed Asset Financing	.666	.930	1.309	1.008	.553
Cash Flow Divided by Total Debt	.504	.302	.144	.188	.180
Cash Flow Divided by Total Debt with Operating Income Only	.359	.196	.189	.163	.152
Debt Service Coverage Total	8.150	5.655	3.696	5.557	5.192
Debt Service Coverage Total with Operating Income Only	5.968	3.882	4.694	4.883	4.442
Profitability					
Total Margin	.056	.035	.014	.036	.025
Operating Margin	.034	.015	.026	.029	.017
Non Operating Revenue Margin	.404	.583	(.835)	.216	.306
Return On Assets	.089	.053	.020	.046	.031
Return On Equity	.118	.074	.032	.076	.046
Markup	1.635	1.612	1.636	1.672	1.714
Deductible	.347	.338	.340	.352	.370
Markup Adjustment for Deductible	1.075	1.072	1.084	1.086	1.081
Reported Income Index	.837	5.382	(1.440)	.807	.400
Asset Efficiency					
Total Asset Turnover	1.596	1.508	1.406	1.264	1.246
Fixed Asset Turnover	5.945	6.338	10.038	8.449	5.106
Average Age Plant Depreciation Only	21.102	20.300	19.281	20.503	20.245
Other Financial Ratios					
Total Operating Expense Growth	.058	.038	.047	.010	.022
Total Operating Revenue Growth	.086	.018	.059	.013	.010
Realized Gains Divided by Non-Operating Revenue	.625	.735	1.505	.266	.160
Realized Gains Divided by Net Income	.252	.429	(1.257)	.057	.049
Long Term Debt to Equity	.232	.305	.294	.247	.200

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mount Desert Island Hospital -- Mount Desert Island, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	6,422,624	6,895,083	7,814,724	8,371,077	8,808,977
Cash and Investment	74,951	90,253	98,632	47,719	34,647
Current Assets Whose Use is Limited	594,184	2,954,787	1,371,767	1,079,932	524,479
Net Patient Accounts Receivable	2,929,128	3,025,815	4,386,454	4,367,952	4,907,393
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	1,962,372	†	1,289,756	2,218,752	1,918,215
Other Accounts Receivable	†	†	†	†	760,743
Inventory	654,086	701,406	578,267	530,874	515,042
Other Current Assets	207,903	122,822	89,848	125,848	148,458
Total Non-Current Assets	17,705,217	28,491,578	26,731,599	29,349,443	37,039,890
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	6,210,448	5,487,827	5,049,580	7,255,271	8,022,485
Due From Affiliates	1,151,130	2,334,022	2,944,522	3,711,189	4,162,928
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	695,681	5,110,765	1,876,579	1,428,558	762,967
Gross Property, Plant and Equipment (PP&E)	26,588,544	33,732,280	36,676,387	37,585,907	43,388,199
Accumulated Depreciation	16,940,586	18,173,316	19,815,469	20,631,482	19,296,689
Net Property, Plant and Equipment (PP&E)	9,647,958	15,558,964	16,860,918	16,954,425	24,091,510
Total Unrestricted Assets	24,127,841	35,386,661	34,546,323	37,720,520	45,848,867
Total Current Liabilities	7,160,124	10,874,999	10,315,130	12,401,400	14,582,964
Current Long Term Debt (LTD)	395,786	743,675	862,308	688,107	1,762,835
Accounts Payable and Accrued Expenses	4,176,725	4,919,826	5,076,781	6,122,217	8,440,516
Estimated Third Party Settlements	†	590,099	†	1,665,211	874,365
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	2,587,613	4,621,399	4,376,041	3,925,865	3,505,248
Total Non-current Liabilities	3,452,445	9,820,635	8,948,866	8,457,687	15,436,736
Long Term Debt	2,815,511	8,723,439	7,860,216	7,170,632	13,872,381
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	309,807	309,807	309,807	309,807
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	636,934	787,389	778,843	977,248	1,254,548
Fund Balance Unrestricted	13,515,272	14,691,027	15,282,327	16,861,433	15,829,167
Total Liabilities & Equity	24,127,841	35,386,661	34,546,323	37,720,520	45,848,867
Total Restricted Assets	5,111,965	3,270,172	3,350,996	3,504,709	7,060,257
Cash and Investments	4,721,679	3,035,353	2,709,013	3,234,728	4,074,037
Receivables	390,286	234,819	641,983	269,981	2,215,837
Other Assets	†	†	†	†	770,383
Total Restricted Liabilities and Equity	5,111,965	3,270,172	3,350,996	3,504,709	7,060,257
Total Restricted Fund Balance	5,111,965	3,270,172	3,350,996	3,504,709	7,060,257
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	2,959,929	1,169,075	1,693,522	1,608,714	5,051,084
Permanently Restricted Net Assets	2,152,036	2,101,097	1,657,474	1,895,995	2,009,173

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Mount Desert Island Hospital -- Mount Desert Island, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	45,809,561	46,700,157	54,428,683	62,073,403	67,743,054
Gross Inpatient Service Revenue	9,985,154	10,671,954	12,638,871	14,810,337	16,713,717
Gross Outpatient Service Revenue	35,824,407	36,028,203	41,789,812	47,263,066	51,029,337
Free Care (Charity Care)	302,421	197,613	498,421	912,931	855,316
Bad Debt (Provision for Bad Debt)	1,531,883	2,190,104	2,679,237	2,835,620	2,961,081
Contractuals	9,417,208	9,994,165	11,717,000	15,153,102	17,191,128
Changes in Prior Year Estimated/Final Settlements	+	(923,000)	(753,000)	(362,000)	200,000
Net Patient Service Revenue	34,558,049	35,241,275	40,287,025	43,533,750	46,535,529
Other Operating Revenue	899,507	665,505	418,778	870,537	1,084,551
Total Operating Revenue	35,457,556	35,906,780	40,705,803	44,404,287	47,620,080
Total Operating Expenses	35,310,178	38,145,019	41,085,324	45,473,736	48,341,792
Depreciation and Amortization	1,411,608	1,560,418	1,751,767	1,762,812	2,013,870
Interest	392,767	448,358	558,336	398,834	483,062
Advertising Expenses	*	*	*	95,195	95,922
Allowed Advertising Expenses	*	*	*	76,986	†
Non-Allowed Advertising Expenses	*	*	*	18,209	95,922
Salaries and Benefits	*	*	*	28,295,173	29,946,650
Other Operating Expenses	33,505,803	36,136,243	38,775,221	14,921,722	15,802,288
Net Operating Income	147,378	(2,238,239)	(379,521)	(1,069,449)	(721,712)
Total Non-operating Revenue	1,153,554	1,764,625	386,909	1,080,409	1,037,558
Total Investment Income	528,785	314,607	165,273	935,201	888,584
Interest and Dividends	311,873	288,900	165,273	201,363	888,584
Realized Gains/Losses on Sales of Securities	216,912	25,707	†	733,838	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	624,769	1,450,018	221,636	145,208	148,974
Excess of Revenue over Expenses	1,300,932	(473,614)	7,388	10,960	315,846
Extraordinary Gains/Losses	†	†	†	†	(47,375)
Total Surplus/Deficit	1,300,932	(473,614)	7,388	10,960	268,471
Total Change in Unrestricted Net Assets	1,670,061	1,175,755	591,300	1,579,106	830,446
Net Assets Released for Restrictions - Capital	198,867	1,946,974	1,467,340	756,199	186,620
Unrealized Gains/Losses on Investments	170,262	(297,605)	(883,428)	811,947	375,355
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Mount Desert Island Hospital -- Mount Desert Island, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.764	1.139	1.247	1.260	1.154
Current Ratio without Board Designated and Undesignated Investments	.897	.634	.758	.675	.604
Days in Accounts Receivable	30.937	31.339	39.741	36.622	38.491
Acid Test	.093	.280	.143	.091	.038
Days Cash on Hand, Current	7.205	30.380	13.645	9.416	4.405
Days Cash on Hand, Incl Board Designated & Undesignated Investments	74.075	85.131	60.503	70.000	67.611
Average Payment Period, Accounts Payable and Accrued Expenses	44.973	49.084	47.111	51.122	66.500
Average Payment Period, Current Liabilities	77.096	108.499	95.720	103.556	114.894
Capital Structure					
Equity Financing Ratio	.560	.415	.442	.447	.345
Fixed Asset Financing	.292	.561	.466	.423	.576
Cash Flow Divided by Total Debt	.256	.053	.091	.085	.078
Cash Flow Divided by Total Debt with Operating Income Only	.147	(.033)	.071	.033	.043
Debt Service Coverage Total	2.721	1.819	1.780	1.723	2.402
Debt Service Coverage Total with Operating Income Only	1.710	(.272)	1.483	.866	1.516
Profitability					
Total Margin	.036	(.013)	.000	.000	.006
Operating Margin	.004	(.062)	(.009)	(.024)	(.015)
Non Operating Revenue Margin	.887	(3.726)	52.370	98.577	3.285
Return On Assets	.054	(.013)	.000	.000	.007
Return On Equity	.096	(.032)	.000	.001	.020
Markup	1.323	1.242	1.335	1.384	1.424
Deductible	.206	.214	.215	.244	.254
Markup Adjustment for Deductible	1.056	.980	1.050	1.051	1.068
Reported Income Index	.779	(.403)	.012	.007	(.306)
Asset Efficiency					
Total Asset Turnover	1.517	1.065	1.189	1.206	1.061
Fixed Asset Turnover	3.675	2.308	2.414	2.619	1.977
Average Age Plant Depreciation Only	12.001	11.646	11.312	11.704	9.582
Other Financial Ratios					
Total Operating Expense Growth	.105	.080	.077	.107	.063
Total Operating Revenue Growth	.154	.013	.134	.091	.072
Realized Gains Divided by Non-Operating Revenue	.188	.015	†	.679	†
Realized Gains Divided by Net Income	.167	(.054)	†	66.956	†
Long Term Debt to Equity	.208	.594	.514	.425	.876

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

New England Rehabilitation Hospital -- Portland, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	16,310,927	10,624,486	8,464,710	8,815,895	10,296,958
Cash and Investment	12,247,682	6,164,955	5,464,573	4,870,968	4,733,535
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	3,114,656	3,621,324	2,554,862	3,593,001	3,819,125
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	805,955	693,794	267,807	175,059	1,548,993
Other Accounts Receivable	†	†	†	†	111
Inventory	86,531	93,049	90,912	82,715	91,992
Other Current Assets	56,103	51,364	86,556	94,152	103,202
Total Non-Current Assets	11,916,058	11,396,176	10,983,506	11,173,412	10,228,175
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	†	†	†	†	†
Gross Property, Plant and Equipment (PP&E)	15,672,879	16,008,580	16,473,639	17,595,481	17,599,291
Accumulated Depreciation	3,756,821	4,612,404	5,490,133	6,422,069	7,371,116
Net Property, Plant and Equipment (PP&E)	11,916,058	11,396,176	10,983,506	11,173,412	10,228,175
Total Unrestricted Assets	28,226,985	22,020,662	19,448,216	19,989,307	20,525,133
Total Current Liabilities	2,329,163	3,179,575	4,685,903	3,689,985	3,978,365
Current Long Term Debt (LTD)	405,844	437,785	472,241	816,340	880,589
Accounts Payable and Accrued Expenses	1,710,156	1,722,697	1,275,411	1,341,907	1,382,980
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	133,661	116,951	110,323
Other Current Liabilities	213,163	1,019,093	2,804,590	1,414,787	1,604,473
Total Non-current Liabilities	15,678,242	12,195,530	10,857,550	10,900,844	10,085,456
Long Term Debt	11,767,576	11,329,791	10,857,550	10,900,844	10,085,456
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	3,910,666	865,739	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	10,219,580	6,645,557	3,904,763	5,398,478	6,461,312
Total Liabilities & Equity	28,226,985	22,020,662	19,448,216	19,989,307	20,525,133
Total Restricted Assets	†	†	†	†	†
Cash and Investments	†	†	†	†	†
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	†	†	†	†	†
Total Restricted Fund Balance	†	†	†	†	†
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	†	†	†	†	†
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

New England Rehabilitation Hospital -- Portland, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	39,951,606	41,455,939	42,950,963	44,354,920	47,063,036
Gross Inpatient Service Revenue	37,887,788	39,393,779	40,718,970	42,116,130	44,639,869
Gross Outpatient Service Revenue	2,063,818	2,062,160	2,231,993	2,238,790	2,423,167
Free Care (Charity Care)	360,975	285,670	211,046	262,865	138,213
Bad Debt (Provision for Bad Debt)	167,282	146,029	445,057	16,488	180,022
Contractuals	10,543,627	11,327,470	14,759,613	13,140,827	14,765,396
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	28,879,722	29,696,770	27,535,247	30,934,740	31,979,405
Other Operating Revenue	46,196	86,609	426,085	389,468	301,608
Total Operating Revenue	28,925,918	29,783,379	27,961,332	31,324,208	32,281,013
Total Operating Expenses	23,942,768	24,511,797	24,713,480	24,936,026	24,920,911
Depreciation and Amortization	878,431	884,314	899,359	997,091	1,022,858
Interest	1,383,907	935,256	907,557	987,063	864,779
Advertising Expenses	*	*	*	49,957	70,597
Allowed Advertising Expenses	*	*	*	49,957	70,597
Non-Allowed Advertising Expenses	*	*	*	†	†
Salaries and Benefits	*	*	*	14,956,638	14,960,640
Other Operating Expenses	21,680,430	22,692,227	22,906,564	7,945,277	8,002,037
Net Operating Income	4,983,150	5,271,582	3,247,852	6,388,182	7,360,102
Total Non-operating Revenue	295,004	156,582	11,379	5,534	2,732
Total Investment Income	295,004	156,582	11,379	5,534	2,732
Interest and Dividends	295,004	156,582	11,379	5,534	2,732
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
Excess of Revenue over Expenses	5,278,154	5,428,164	3,259,231	6,393,716	7,362,834
Extraordinary Gains/Losses	†	(2,186)	(26)	†	†
Total Surplus/Deficit	5,278,154	5,425,978	3,259,205	6,393,716	7,362,834
Total Change in Unrestricted Net Assets	5,278,154	5,425,978	3,259,205	6,393,716	7,362,834
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

New England Rehabilitation Hospital -- Portland, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	7.003	3.341	1.806	2.389	2.588
Current Ratio without Board Designated and Undesignated Investments	7.003	3.341	1.806	2.389	2.588
Days in Accounts Receivable	39.365	44.509	33.867	42.394	43.590
Acid Test	5.258	1.939	1.166	1.320	1.190
Days Cash on Hand, Current	193.823	95.237	83.756	74.268	72.296
Days Cash on Hand, Incl Board Designated & Undesignated Investments	193.823	95.237	83.756	74.268	72.296
Average Payment Period, Accounts Payable and Accrued Expenses	27.064	26.612	19.548	20.460	21.123
Average Payment Period, Current Liabilities	36.860	49.118	71.821	56.262	60.762
Capital Structure					
Equity Financing Ratio	.362	.302	.201	.270	.315
Fixed Asset Financing	.988	.994	.989	.976	.986
Cash Flow Divided by Total Debt	.342	.411	.268	.507	.596
Cash Flow Divided by Total Debt with Operating Income Only	.326	.400	.267	.506	.596
Debt Service Coverage Total	5.449	5.404	3.766	5.741	5.503
Debt Service Coverage Total with Operating Income Only	5.236	5.288	3.757	5.737	5.501
Profitability					
Total Margin	.181	.181	.117	.204	.228
Operating Margin	.172	.177	.116	.204	.228
Non Operating Revenue Margin	.056	.029	.003	.001	.000
Return On Assets	.187	.247	.168	.320	.359
Return On Equity	.516	.817	.835	1.184	1.140
Markup	1.671	1.695	1.755	1.794	1.901
Deductible	.264	.273	.344	.296	.314
Markup Adjustment for Deductible	1.230	1.233	1.158	1.267	1.308
Reported Income Index	1.030	(1.519)	(1.189)	4.280	6.928
Asset Efficiency					
Total Asset Turnover	1.035	1.360	1.438	1.567	1.573
Fixed Asset Turnover	2.427	2.613	2.546	2.803	3.156
Average Age Plant Depreciation Only	4.277	5.216	6.104	6.441	7.206
Other Financial Ratios					
Total Operating Expense Growth	.054	.024	.008	.009	(.001)
Total Operating Revenue Growth	.044	.030	(.061)	.120	.031
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	1.151	1.705	2.781	2.019	1.561

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Northern Maine Medical Center -- Fort Kent, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	11,425,457	9,646,369	9,919,166	9,025,994	10,442,503
Cash and Investment	5,985,917	4,530,516	3,839,780	2,603,737	2,176,157
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	3,733,241	3,723,139	3,999,675	5,067,316	5,574,399
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	313,726	†	826,101	43,844	†
Other Accounts Receivable	59,374	50,247	73,846	29,548	1,506,543
Inventory	989,953	950,006	922,999	725,624	701,365
Other Current Assets	343,246	392,461	256,765	555,925	484,039
Total Non-Current Assets	19,429,373	22,837,884	22,236,026	19,973,635	18,344,400
Trustee Held Investments	200,255	215,105	255,105	257,512	316,665
Board Designated and Undesignated Investments	†	†	537,389	564,631	653,850
Due From Affiliates	†	†	†	†	25,291
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	3,246,414	5,339,482	3,123,683	1,596,686	1,618,767
Gross Property, Plant and Equipment (PP&E)	31,983,793	34,871,266	37,257,591	36,901,127	37,289,946
Accumulated Depreciation	16,001,089	17,587,969	18,937,742	19,346,321	21,560,119
Net Property, Plant and Equipment (PP&E)	15,982,704	17,283,297	18,319,849	17,554,806	15,729,827
Total Unrestricted Assets	30,854,830	32,484,253	32,155,192	28,999,629	28,786,903
Total Current Liabilities	6,070,035	6,596,635	6,020,276	11,158,294	6,948,705
Current Long Term Debt (LTD)	1,188,548	565,414	1,012,970	5,945,055	1,108,598
Accounts Payable and Accrued Expenses	4,691,139	5,283,578	4,686,476	5,213,239	4,402,224
Estimated Third Party Settlements	†	500,000	†	†	1,437,883
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	190,348	247,643	320,830	†	†
Total Non-current Liabilities	6,575,317	7,868,020	8,693,920	3,334,896	7,267,384
Long Term Debt	6,575,317	7,868,020	8,693,920	2,889,288	6,783,901
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	483,483
Other Non-Current Liabilities	†	†	†	445,608	†
Fund Balance Unrestricted	18,209,478	18,019,598	17,440,996	14,506,439	14,570,814
Total Liabilities & Equity	30,854,830	32,484,253	32,155,192	28,999,629	28,786,903
Total Restricted Assets	567,465	719,671	402,401	392,196	384,377
Cash and Investments	567,465	719,671	402,401	392,196	384,377
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	567,465	719,671	402,401	392,196	384,377
Total Restricted Fund Balance	567,465	719,671	402,401	392,196	384,377
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	567,465	719,671	402,401	392,196	384,377
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Northern Maine Medical Center -- Fort Kent, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	69,768,489	67,957,750	65,551,359	68,683,450	71,336,437
Gross Inpatient Service Revenue	29,259,352	26,784,638	26,118,880	26,283,672	26,585,680
Gross Outpatient Service Revenue	40,509,137	41,173,112	39,432,479	42,399,778	44,750,757
Free Care (Charity Care)	396,911	636,686	567,327	507,845	638,349
Bad Debt (Provision for Bad Debt)	850,368	951,596	920,522	1,327,567	1,254,803
Contractuals	24,046,463	23,370,586	22,476,280	23,868,964	26,962,890
Changes in Prior Year Estimated/Final Settlements	(1,600,000)	(1,700,000)	†	1,000,000	†
Net Patient Service Revenue	46,074,747	44,698,882	41,587,230	41,979,074	42,480,395
Other Operating Revenue	1,253,368	957,921	805,680	826,682	2,269,368
Total Operating Revenue	47,328,115	45,656,803	42,392,910	42,805,756	44,749,763
Total Operating Expenses	45,625,019	46,057,385	44,022,837	45,493,676	44,913,621
Depreciation and Amortization	1,589,416	1,709,140	1,915,034	2,316,549	2,246,096
Interest	433,758	437,993	537,308	528,430	480,592
Advertising Expenses	*	*	*	†	†
Allowed Advertising Expenses	*	*	*	†	†
Non-Allowed Advertising Expenses	*	*	*	†	†
Salaries and Benefits	*	*	*	29,263,009	28,189,969
Other Operating Expenses	43,601,845	43,910,252	41,570,495	13,385,688	13,996,964
Net Operating Income	1,703,096	(400,582)	(1,629,927)	(2,687,920)	(163,858)
Total Non-operating Revenue	306,411	210,702	759,693	(50,459)	230,232
Total Investment Income	148,708	†	†	†	7,452
Interest and Dividends	148,708	†	†	†	7,452
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	2,500	†	†	(164,690)	65,719
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	155,203	210,702	759,693	114,231	157,061
Excess of Revenue over Expenses	2,009,507	(189,880)	(870,234)	(2,738,379)	66,374
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	2,009,507	(189,880)	(870,234)	(2,738,379)	66,374
Total Change in Unrestricted Net Assets	2,009,507	(189,880)	(578,602)	(2,934,557)	64,375
Net Assets Released for Restrictions - Capital	†	†	291,632	†	†
Unrealized Gains/Losses on Investments	†	†	†	†	(1,999)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	(196,178)	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Northern Maine Medical Center -- Fort Kent, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.882	1.462	1.737	.860	1.597
Current Ratio without Board Designated and Undesignated Investments	1.882	1.462	1.648	.809	1.503
Days in Accounts Receivable	29.574	30.402	35.104	44.059	47.896
Acid Test	.986	.687	.638	.233	.313
Days Cash on Hand, Current	49.616	37.288	33.284	22.011	18.616
Days Cash on Hand, Incl Board Designated & Undesignated Investments	49.616	37.288	37.942	26.784	24.209
Average Payment Period, Accounts Payable and Accrued Expenses	38.884	43.486	40.623	44.070	37.659
Average Payment Period, Current Liabilities	50.313	54.292	52.185	94.327	59.443
Capital Structure					
Equity Financing Ratio	.590	.555	.542	.500	.506
Fixed Asset Financing	.411	.455	.475	.165	.431
Cash Flow Divided by Total Debt	.285	.105	.071	(.029)	.163
Cash Flow Divided by Total Debt with Operating Income Only	.260	.090	.019	(.026)	.146
Debt Service Coverage Total	3.816	1.203	1.435	.069	.435
Debt Service Coverage Total with Operating Income Only	3.526	1.074	.746	.102	.399
Profitability					
Total Margin	.042	(.004)	(.020)	(.064)	.001
Operating Margin	.036	(.009)	(.038)	(.063)	(.004)
Non Operating Revenue Margin	.152	(1.110)	(.873)	.018	3.469
Return On Assets	.065	(.006)	(.027)	(.094)	.002
Return On Equity	.110	(.011)	(.050)	(.189)	.005
Markup	1.557	1.496	1.507	1.528	1.639
Deductible	.345	.344	.343	.348	.378
Markup Adjustment for Deductible	1.030	.989	.997	1.003	1.039
Reported Income Index	1.000	1.000	1.504	.933	1.031
Asset Efficiency					
Total Asset Turnover	1.544	1.412	1.342	1.474	1.563
Fixed Asset Turnover	2.961	2.642	2.314	2.438	2.845
Average Age Plant Depreciation Only	10.067	10.291	9.889	8.351	9.599
Other Financial Ratios					
Total Operating Expense Growth	.074	.009	(.044)	.033	(.013)
Total Operating Revenue Growth	.062	(.035)	(.071)	.010	.045
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.361	.437	.498	.199	.466

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Parkview Adventist Medical Center -- Brunswick, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	6,419,211	4,946,664	6,706,401	9,126,536	8,871,947
Cash and Investment	220,107	77,363	1,438,500	432,052	973,227
Current Assets Whose Use is Limited	128,051	39,602	128,269	122,880	121,962
Net Patient Accounts Receivable	4,088,710	3,323,525	3,568,187	3,971,077	3,093,662
Due from Affiliates	944,060	170,255	499,279	531,730	697,088
Third Party Settlements Receivable	177,426	570,000	170,000	3,104,688	1,658,378
Other Accounts Receivable	28,742	†	†	†	†
Inventory	758,471	690,211	863,585	815,069	862,243
Other Current Assets	73,644	75,708	38,581	149,040	1,465,387
Total Non-Current Assets	12,134,462	7,503,009	7,523,673	9,081,728	10,872,390
Trustee Held Investments	†	†	†	253,505	253,505
Board Designated and Undesignated Investments	†	†	†	248,437	250,726
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	3,163,748	100,821	553,127	1,317,324	1,792,750
Gross Property, Plant and Equipment (PP&E)	22,798,272	22,870,755	24,113,114	25,669,895	28,526,491
Accumulated Depreciation	13,827,558	15,468,567	17,142,568	18,407,433	19,951,082
Net Property, Plant and Equipment (PP&E)	8,970,714	7,402,188	6,970,546	7,262,462	8,575,409
Total Unrestricted Assets	18,553,673	12,449,673	14,230,074	18,208,264	19,744,337
Total Current Liabilities	15,465,538	12,438,387	16,814,675	16,729,072	17,710,503
Current Long Term Debt (LTD)	1,117,550	5,800,031	6,251,158	6,943,922	5,663,678
Accounts Payable and Accrued Expenses	8,297,314	4,852,065	7,253,428	9,167,336	5,922,265
Estimated Third Party Settlements	2,681,793	1,111,200	2,564,669	†	5,331,454
Due to Affiliates	890,294	98,154	358,474	396,066	517,688
Other Current Liabilities	2,478,587	576,937	386,946	221,748	275,418
Total Non-current Liabilities	2,173,518	2,827,300	2,177,640	2,277,748	2,032,916
Long Term Debt	2,173,518	2,827,300	2,177,640	2,277,748	2,032,916
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	883,370	(2,816,014)	(4,762,243)	(798,556)	918
Total Liabilities & Equity	18,522,426	12,449,673	14,230,072	18,208,264	19,744,337
Total Restricted Assets	31,247	90,469	45,430	47,946	69,845
Cash and Investments	†	†	†	†	†
Receivables	†	†	†	†	†
Other Assets	31,247	90,469	45,430	47,946	69,845
Total Restricted Liabilities and Equity	31,247	90,469	45,430	47,946	69,485
Total Restricted Fund Balance	31,247	90,469	45,430	47,946	69,485
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	31,247	90,469	45,430	47,946	69,485
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Parkview Adventist Medical Center -- Brunswick, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	80,064,192	76,824,965	82,144,443	75,533,406	72,655,077
Gross Inpatient Service Revenue	29,402,218	24,924,392	26,227,833	21,619,113	21,079,922
Gross Outpatient Service Revenue	50,661,974	51,900,573	55,916,610	53,914,293	51,575,155
Free Care (Charity Care)	633,777	737,448	593,913	1,113,910	1,073,400
Bad Debt (Provision for Bad Debt)	2,883,963	3,319,849	3,181,042	3,440,108	3,574,941
Contractuals	42,447,155	42,058,742	46,414,517	38,198,143	37,197,778
Changes in Prior Year Estimated/Final Settlements	660,000	(1,107,000)	(3,272,000)	(300,000)	†
Net Patient Service Revenue	33,439,297	31,815,926	35,226,971	33,081,245	30,808,958
Other Operating Revenue	272,569	301,815	372,818	773,372	2,575,911
Total Operating Revenue	33,711,866	32,117,741	35,599,789	33,854,617	33,384,869
Total Operating Expenses	41,365,787	36,475,338	37,952,299	34,765,434	32,604,308
Depreciation and Amortization	1,731,827	1,785,859	1,676,774	1,812,338	1,536,774
Interest	444,749	435,659	340,283	362,497	282,439
Advertising Expenses	*	*	*	272,402	275,698
Allowed Advertising Expenses	*	*	*	272,402	275,698
Non-Allowed Advertising Expenses	*	*	*	†	†
Salaries and Benefits	*	*	*	15,846,583	14,094,886
Other Operating Expenses	39,189,211	34,253,820	35,935,242	16,471,614	16,414,511
Net Operating Income	(7,653,921)	(4,357,597)	(2,352,510)	(910,817)	780,561
Total Non-operating Revenue	143,275	658,206	406,280	62,516	768,412
Total Investment Income	†	†	†	†	†
Interest and Dividends	†	†	†	†	†
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	143,275	658,206	406,280	62,516	768,412
Excess of Revenue over Expenses	(7,510,646)	(3,699,391)	(1,946,230)	(848,301)	1,548,973
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(7,510,646)	(3,699,391)	(1,946,230)	(848,301)	1,548,973
Total Change in Unrestricted Net Assets	(7,510,646)	(3,699,391)	(1,991,268)	(845,301)	1,570,872
Net Assets Released for Restrictions - Capital	†	†	(105,518)	3,000	(1,484)
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	60,480	†	23,383

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Parkview Adventist Medical Center -- Brunswick, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	.415	.398	.399	.560	.515
Current Ratio without Board Designated and Undesignated Investments	.415	.398	.399	.546	.501
Days in Accounts Receivable	44.630	38.128	36.971	43.815	36.651
Acid Test	.023	.009	.093	.033	.062
Days Cash on Hand, Current	3.206	1.231	15.765	6.147	12.867
Days Cash on Hand, Incl Board Designated & Undesignated Investments	3.206	1.231	15.765	8.898	15.813
Average Payment Period, Accounts Payable and Accrued Expenses	76.412	51.053	72.983	101.541	69.578
Average Payment Period, Current Liabilities	142.426	130.876	169.187	185.297	208.074
Capital Structure					
Equity Financing Ratio	.048	(.226)	(.335)	(.044)	.000
Fixed Asset Financing	.242	.382	.312	.314	.237
Cash Flow Divided by Total Debt	(.328)	(.125)	(.014)	.051	.156
Cash Flow Divided by Total Debt with Operating Income Only	(.336)	(.168)	(.036)	.047	.117
Debt Service Coverage Total	(6.665)	(.951)	.012	.201	.466
Debt Service Coverage Total with Operating Income Only	(6.844)	(1.375)	(.055)	.191	.360
Profitability					
Total Margin	(.222)	(.113)	(.054)	(.025)	.045
Operating Margin	(.227)	(.136)	(.066)	(.027)	.023
Non Operating Revenue Margin	(.019)	(.178)	(.209)	(.074)	.496
Return On Assets	(.405)	(.297)	(.137)	(.047)	.078
Return On Equity	(8.502)	1.314	.409	1.062	1687.334
Markup	1.942	2.114	2.174	2.195	2.307
Deductible	.530	.547	.565	.506	.512
Markup Adjustment for Deductible	.916	.961	.951	1.096	1.167
Reported Income Index	1.000	1.000	1.000	(.214)	1.937
Asset Efficiency					
Total Asset Turnover	1.825	2.633	2.530	1.863	1.730
Fixed Asset Turnover	3.758	4.339	5.107	4.662	3.893
Average Age Plant Depreciation Only	7.984	8.662	10.224	10.157	12.982
Other Financial Ratios					
Total Operating Expense Growth	.082	(.118)	.040	(.084)	(.062)
Total Operating Revenue Growth	(.129)	(.047)	.108	(.049)	(.014)
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	2.460	(1.004)	(.457)	(2.852)	2214.505

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	29,440,108	36,514,144	34,622,174	31,588,895	38,817,620
Cash and Investment	8,193,940	14,125,768	9,644,949	16,525,933	19,796,172
Current Assets Whose Use is Limited	1,151,173	1,346,089	1,458,469	1,526,576	1,431,806
Net Patient Accounts Receivable	10,376,004	13,230,053	13,871,645	11,213,846	13,397,738
Due from Affiliates	162,648	228,925	106,696	(163,190)	1,149,385
Third Party Settlements Receivable	5,614,802	4,062,328	7,112,981	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,296,621	1,406,195	1,429,575	1,411,923	1,606,055
Other Current Assets	2,644,920	2,114,786	997,859	1,073,807	1,436,464
Total Non-Current Assets	45,414,762	46,003,426	54,334,959	56,071,413	52,763,599
Trustee Held Investments	525,316	610,782	951,233	244,915	244,917
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	1,335,916	1,293,673	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	4,151,332	4,540,453	9,777,427	12,807,228	11,475,299
Gross Property, Plant and Equipment (PP&E)	94,973,012	100,002,231	108,211,190	112,954,213	116,266,055
Accumulated Depreciation	55,570,814	60,443,713	64,604,891	69,934,943	75,222,672
Net Property, Plant and Equipment (PP&E)	39,402,198	39,558,518	43,606,299	43,019,270	41,043,383
Total Unrestricted Assets	74,854,870	82,517,570	88,957,133	87,660,308	91,581,219
Total Current Liabilities	10,819,582	11,763,166	12,997,132	15,893,969	18,907,328
Current Long Term Debt (LTD)	1,165,000	1,340,000	1,409,137	1,492,391	1,855,000
Accounts Payable and Accrued Expenses	9,654,582	10,423,166	11,587,995	13,758,080	12,978,814
Estimated Third Party Settlements	†	†	†	643,498	567,434
Due to Affiliates	†	†	†	†	3,506,080
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	18,678,790	23,190,205	27,886,752	26,417,832	25,090,612
Long Term Debt	18,678,790	23,190,205	27,886,752	26,417,832	25,090,612
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	45,356,498	47,564,199	48,073,249	45,348,507	47,583,279
Total Liabilities & Equity	74,854,870	82,517,570	88,957,133	87,660,308	91,581,219
Total Restricted Assets	8,225,226	7,950,590	5,269,113	7,499,704	7,984,706
Cash and Investments	8,225,226	7,950,590	5,269,113	7,332,104	7,817,106
Receivables	†	†	†	†	†
Other Assets	†	†	†	167,600	167,600
Total Restricted Liabilities and Equity	8,225,226	7,950,590	5,269,113	7,499,704	7,984,706
Total Restricted Fund Balance	8,225,226	7,950,590	5,269,113	7,499,704	7,974,849
Total Liabilities	†	†	†	†	9,857
Temporarily Restricted Net Assets	2,304,586	2,312,832	793,258	2,379,339	2,654,704
Permanently Restricted Net Assets	5,920,640	5,637,758	4,475,855	5,120,365	5,320,145

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	168,193,492	190,581,047	206,326,092	199,128,412	199,310,572
Gross Inpatient Service Revenue	74,867,417	83,641,697	86,195,434	77,084,967	76,959,721
Gross Outpatient Service Revenue	93,326,075	106,939,350	120,130,658	122,043,445	122,350,851
Free Care (Charity Care)	1,163,075	1,618,905	2,168,624	2,577,271	3,191,732
Bad Debt (Provision for Bad Debt)	4,373,276	6,316,091	2,727,002	4,635,412	5,046,521
Contractuals	75,166,820	86,256,682	94,463,302	87,392,160	82,577,382
Changes in Prior Year Estimated/Final Settlements	(800,000)	†	(2,200,000)	(2,000,000)	†
Net Patient Service Revenue	88,290,321	96,389,369	109,167,164	106,523,569	108,494,937
Other Operating Revenue	6,683,758	6,144,847	5,415,950	6,663,150	6,522,638
Total Operating Revenue	94,974,079	102,534,216	114,583,114	113,186,719	115,017,575
Total Operating Expenses	95,170,938	102,186,122	114,643,598	116,912,427	114,634,982
Depreciation and Amortization	4,288,451	4,933,650	5,062,442	5,420,718	5,740,151
Interest	984,677	997,882	1,173,226	1,437,377	1,462,681
Advertising Expenses	*	*	*	†	2,960
Allowed Advertising Expenses	*	*	*	†	†
Non-Allowed Advertising Expenses	*	*	*	†	2,960
Salaries and Benefits	*	*	*	67,828,306	67,860,837
Other Operating Expenses	89,897,810	96,254,590	108,407,930	42,226,026	39,568,353
Net Operating Income	(196,859)	348,094	(60,484)	(3,725,708)	382,593
Total Non-operating Revenue	1,745,132	1,762,713	1,130,122	1,177,607	1,589,042
Total Investment Income	846,867	845,270	(243,100)	711,673	832,380
Interest and Dividends	648,046	598,742	794,039	379,816	363,024
Realized Gains/Losses on Sales of Securities	198,821	246,528	(54,430)	794	15,985
Permanently Impaired Security Writedowns	†	†	(982,709)	331,063	453,371
Gains/Losses on Joint Ventures/Equity Investments	79,793	(6,790)	1,713	146	(8,336)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	818,472	924,233	1,371,509	465,788	764,998
Excess of Revenue over Expenses	1,548,273	2,110,807	1,069,638	(2,548,101)	1,971,635
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	1,548,273	2,110,807	1,069,638	(2,548,101)	1,971,635
Total Change in Unrestricted Net Assets	(717,710)	2,207,701	509,050	(2,724,742)	2,234,772
Net Assets Released for Restrictions - Capital	116,089	220,652	123,796	61,844	263,137
Unrealized Gains/Losses on Investments	316,789	(123,758)	(283,993)	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(2,698,861)	†	(684,384)	(238,485)	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	283,993	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.721	3.104	2.664	1.987	2.053
Current Ratio without Board Designated and Undesignated Investments	2.721	3.104	2.664	1.987	2.053
Days in Accounts Receivable	42.895	50.099	46.380	38.424	45.073
Acid Test	.864	1.315	.854	1.136	1.123
Days Cash on Hand, Current	37.532	58.068	36.984	59.100	71.153
Days Cash on Hand, Incl Board Designated & Undesignated Investments	37.532	58.068	36.984	59.100	71.153
Average Payment Period, Accounts Payable and Accrued Expenses	38.774	39.119	38.598	45.041	43.503
Average Payment Period, Current Liabilities	43.453	44.149	43.292	52.033	63.375
Capital Structure					
Equity Financing Ratio	.606	.576	.540	.517	.520
Fixed Asset Financing	.474	.586	.640	.614	.611
Cash Flow Divided by Total Debt	.198	.202	.150	.068	.175
Cash Flow Divided by Total Debt with Operating Income Only	.139	.151	.122	.040	.139
Debt Service Coverage Total	3.336	3.718	2.907	1.514	3.105
Debt Service Coverage Total with Operating Income Only	2.483	2.903	2.457	1.100	2.567
Profitability					
Total Margin	.016	.020	.009	(.022)	.017
Operating Margin	(.002)	.003	(.001)	(.033)	.003
Non Operating Revenue Margin	1.127	.835	1.057	(.462)	.806
Return On Assets	.021	.026	.012	(.029)	.022
Return On Equity	.034	.044	.022	(.056)	.041
Markup	1.838	1.925	1.847	1.760	1.796
Deductible	.447	.453	.458	.439	.414
Markup Adjustment for Deductible	1.048	1.081	1.023	1.013	1.075
Reported Income Index	(2.157)	.956	2.101	.935	.882
Asset Efficiency					
Total Asset Turnover	1.292	1.264	1.301	1.305	1.273
Fixed Asset Turnover	2.410	2.592	2.628	2.631	2.802
Average Age Plant Depreciation Only	12.958	12.251	12.762	12.901	13.105
Other Financial Ratios					
Total Operating Expense Growth	.122	.074	.122	.020	(.019)
Total Operating Revenue Growth	.114	.080	.118	(.012)	.016
Realized Gains Divided by Non-Operating Revenue	.114	.140	(.048)	.001	.010
Realized Gains Divided by Net Income	.128	.117	(.051)	(.000)	.008
Long Term Debt to Equity	.412	.488	.580	.583	.527

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Penobscot Valley Hospital -- Lincoln, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	4,595,082	6,922,840	5,435,014	7,513,442	7,242,735
Cash and Investment	78,761	79,872	1,825,926	2,103,482	3,237,895
Current Assets Whose Use is Limited	67,483	67,712	68,186	66,586	67,486
Net Patient Accounts Receivable	2,093,997	2,059,659	2,149,409	2,515,656	2,683,062
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	1,689,232	4,083,663	647,946	2,128,130	422,971
Other Accounts Receivable	†	†	†	†	†
Inventory	384,301	393,715	407,602	452,740	479,893
Other Current Assets	281,308	238,219	335,945	246,848	351,428
Total Non-Current Assets	10,883,426	8,104,487	9,445,053	8,540,339	9,251,743
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	1,514,500	1,180,938	921,966	920,100	948,230
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	(6,602)	(13,558)	(25,786)	(11,824)	6,588
Other Non-current Assets	2,702,939	277,144	813,604	441,605	1,478,766
Gross Property, Plant and Equipment (PP&E)	15,397,930	15,635,122	16,742,906	16,435,868	16,828,153
Accumulated Depreciation	8,725,341	8,975,159	9,007,637	9,245,410	10,009,994
Net Property, Plant and Equipment (PP&E)	6,672,589	6,659,963	7,735,269	7,190,458	6,818,159
Total Unrestricted Assets	15,478,508	15,027,327	14,880,067	16,053,781	16,494,478
Total Current Liabilities	5,614,896	5,760,547	4,706,850	6,083,669	6,319,289
Current Long Term Debt (LTD)	362,688	258,566	308,237	272,341	287,899
Accounts Payable and Accrued Expenses	2,630,320	2,809,381	2,760,979	2,701,779	2,838,986
Estimated Third Party Settlements	1,795,222	2,454,012	1,637,634	3,109,549	3,192,404
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	826,666	238,588	†	†	†
Total Non-current Liabilities	5,853,402	5,596,999	6,356,399	6,077,180	5,813,584
Long Term Debt	5,853,402	5,596,999	6,356,399	6,077,180	5,797,084
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	16,500
Fund Balance Unrestricted	4,010,210	3,669,781	3,816,818	3,892,932	4,361,605
Total Liabilities & Equity	15,478,508	15,027,327	14,880,067	16,053,781	16,494,478
Total Restricted Assets	168,655	161,578	178,466	198,954	229,490
Cash and Investments	168,655	161,578	178,466	198,954	229,490
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	168,655	161,578	178,466	198,954	229,490
Total Restricted Fund Balance	168,655	161,578	178,466	198,954	229,490
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	92,106	85,029	101,917	122,405	152,941
Permanently Restricted Net Assets	76,549	76,549	76,549	76,549	76,549

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Penobscot Valley Hospital -- Lincoln, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	28,342,249	28,455,630	32,688,681	33,096,214	35,479,280
Gross Inpatient Service Revenue	8,447,113	8,005,053	8,973,769	9,297,658	10,712,863
Gross Outpatient Service Revenue	19,895,136	20,450,577	23,714,912	23,798,556	24,766,417
Free Care (Charity Care)	865,339	963,271	1,089,569	1,028,591	1,360,647
Bad Debt (Provision for Bad Debt)	884,230	810,014	1,218,671	846,680	1,166,803
Contractuals	5,528,920	5,153,849	8,381,227	7,204,570	8,800,483
Changes in Prior Year Estimated/Final Settlements	354,000	292,000	(141,000)	849,000	(267,000)
Net Patient Service Revenue	20,709,760	21,236,496	22,140,214	23,167,373	24,418,347
Other Operating Revenue	436,134	337,431	298,795	238,399	652,730
Total Operating Revenue	21,145,894	21,573,927	22,439,009	23,405,772	25,071,077
Total Operating Expenses	20,669,745	21,758,238	22,380,773	23,384,614	24,673,225
Depreciation and Amortization	697,786	767,089	803,342	1,008,864	995,155
Interest	374,219	303,157	286,008	331,290	322,711
Advertising Expenses	*	*	*	33,869	26,475
Allowed Advertising Expenses	*	*	*	3,088	†
Non-Allowed Advertising Expenses	*	*	*	30,781	26,475
Salaries and Benefits	*	*	*	12,503,750	12,423,998
Other Operating Expenses	19,597,740	20,687,992	21,291,423	9,506,841	10,904,886
Net Operating Income	476,149	(184,311)	58,236	21,158	397,852
Total Non-operating Revenue	55,037	(26,794)	(26,460)	18,439	75,986
Total Investment Income	48,979	(9,145)	(10,949)	14,920	70,180
Interest and Dividends	3,889	9,691	15,160	15,359	17,695
Realized Gains/Losses on Sales of Securities	45,090	(18,836)	(26,109)	(439)	52,485
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(1,105)	(17,649)	(16,511)	3,214	5,731
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	7,163	†	1,000	305	75
Excess of Revenue over Expenses	531,186	(211,105)	31,776	39,597	473,838
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	531,186	(211,105)	31,776	39,597	473,838
Total Change in Unrestricted Net Assets	629,554	(340,429)	147,037	76,114	468,673
Net Assets Released for Restrictions - Capital	92,629	34,628	19,890	8,495	45,584
Unrealized Gains/Losses on Investments	44,637	(164,939)	90,600	30,111	(49,226)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(38,898)	987	4,771	(2,089)	(1,523)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Penobscot Valley Hospital -- Lincoln, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.088	1.407	1.351	1.386	1.296
Current Ratio without Board Designated and Undesignated Investments	.818	1.202	1.155	1.235	1.146
Days in Accounts Receivable	36.906	35.400	35.435	39.634	40.106
Acid Test	.026	.026	.402	.357	.523
Days Cash on Hand, Current	2.673	2.566	32.040	35.399	50.953
Days Cash on Hand, Incl Board Designated & Undesignated Investments	30.351	23.101	47.636	50.408	65.570
Average Payment Period, Accounts Payable and Accrued Expenses	48.071	48.850	46.704	44.072	43.763
Average Payment Period, Current Liabilities	102.616	100.166	79.620	99.239	97.413
Capital Structure					
Equity Financing Ratio	.259	.244	.257	.242	.264
Fixed Asset Financing	.877	.840	.822	.845	.850
Cash Flow Divided by Total Debt	.107	.049	.075	.086	.121
Cash Flow Divided by Total Debt with Operating Income Only	.102	.051	.078	.085	.115
Debt Service Coverage Total	2.232	1.290	2.059	2.157	3.011
Debt Service Coverage Total with Operating Income Only	2.155	1.331	2.107	2.129	2.883
Profitability					
Total Margin	.025	(.010)	.001	.002	.019
Operating Margin	.023	(.009)	.003	.001	.016
Non Operating Revenue Margin	.104	.127	(.833)	.466	.160
Return On Assets	.034	(.014)	.002	.002	.029
Return On Equity	.132	(.058)	.008	.010	.109
Markup	1.392	1.323	1.474	1.425	1.464
Deductible	.195	.181	.256	.218	.248
Markup Adjustment for Deductible	1.125	1.086	1.099	1.117	1.108
Reported Income Index	.654	.620	.216	.520	1.011
Asset Efficiency					
Total Asset Turnover	1.370	1.434	1.506	1.459	1.525
Fixed Asset Turnover	3.169	3.239	2.901	3.255	3.677
Average Age Plant Depreciation Only	12.504	11.700	11.213	9.164	10.059
Other Financial Ratios					
Total Operating Expense Growth	.104	.053	.029	.045	.055
Total Operating Revenue Growth	.105	.020	.040	.043	.071
Realized Gains Divided by Non-Operating Revenue	.819	.703	.987	(.024)	.691
Realized Gains Divided by Net Income	.085	.089	(.822)	(.011)	.111
Long Term Debt to Equity	1.460	1.525	1.665	1.561	1.329

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Redington-Fairview General Hospital -- Skowhegan, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	39,165,425	38,639,974	40,793,431	47,529,396	51,867,808
Cash and Investment	27,145,853	22,498,768	25,584,037	31,093,241	34,249,090
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	6,790,157	7,490,580	7,037,536	7,759,417	8,568,460
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	3,763,273	6,954,598	6,287,494	6,759,404	7,281,173
Other Accounts Receivable	403,127	385,177	399,226	361,630	350,642
Inventory	966,130	1,123,500	1,145,036	1,231,570	1,325,087
Other Current Assets	96,885	187,351	340,102	324,134	93,356
Total Non-Current Assets	23,479,327	49,736,308	49,832,326	47,166,722	45,557,086
Trustee Held Investments	†	14,212,605	4,419,892	1,278,992	140,383
Board Designated and Undesignated Investments	13,611,610	13,143,161	12,556,031	13,830,132	14,875,636
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	837,295	1,210,395	1,520,447	1,101,465	1,028,993
Gross Property, Plant and Equipment (PP&E)	30,703,467	44,676,276	57,164,449	60,450,444	62,866,994
Accumulated Depreciation	21,673,045	23,506,129	25,828,493	29,494,311	33,354,920
Net Property, Plant and Equipment (PP&E)	9,030,422	21,170,147	31,335,956	30,956,133	29,512,074
Total Unrestricted Assets	62,644,752	88,376,282	90,625,757	94,696,118	97,424,894
Total Current Liabilities	7,143,313	9,185,320	10,682,889	10,572,468	10,284,701
Current Long Term Debt (LTD)	185,000	610,000	635,000	655,000	680,000
Accounts Payable and Accrued Expenses	6,375,959	7,995,320	9,425,889	9,295,468	8,767,701
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	582,354	580,000	622,000	622,000	837,000
Total Non-current Liabilities	6,989,980	30,248,509	32,441,858	33,188,994	29,150,554
Long Term Debt	3,956,924	25,715,378	25,080,377	24,655,978	23,940,010
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	3,033,056	4,533,131	7,361,481	8,533,016	5,210,544
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	48,511,459	48,942,453	47,501,010	50,934,656	57,989,639
Total Liabilities & Equity	62,644,752	88,376,282	90,625,757	94,696,118	97,424,894
Total Restricted Assets	639,730	722,362	772,513	779,058	778,611
Cash and Investments	639,730	722,362	772,513	779,058	778,611
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	639,730	722,362	772,513	779,058	778,611
Total Restricted Fund Balance	639,730	722,362	772,513	779,058	778,611
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	639,730	722,362	772,513	779,058	778,611
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Redington-Fairview General Hospital -- Skowhegan, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	86,664,815	88,048,194	86,798,235	92,954,345	95,619,452
Gross Inpatient Service Revenue	31,089,265	32,363,760	28,258,237	26,280,881	24,806,506
Gross Outpatient Service Revenue	55,575,550	55,684,434	58,539,998	66,673,464	70,812,946
Free Care (Charity Care)	1,446,806	1,068,676	1,152,549	1,486,131	2,078,452
Bad Debt (Provision for Bad Debt)	1,833,549	3,723,610	4,212,178	3,689,131	4,679,363
Contractuals	33,833,201	28,989,843	22,736,224	23,208,687	23,239,429
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	49,551,259	54,266,065	58,697,284	64,570,396	65,622,208
Other Operating Revenue	527,127	436,142	901,822	887,884	984,568
Total Operating Revenue	50,078,386	54,702,207	59,599,106	65,458,280	66,606,776
Total Operating Expenses	46,520,776	51,796,346	56,484,502	64,344,038	67,258,531
Depreciation and Amortization	1,792,832	1,833,084	2,322,364	3,673,810	3,860,609
Interest	254,281	247,188	234,811	1,246,385	1,114,822
Advertising Expenses	*	*	*	194,153	187,208
Allowed Advertising Expenses	*	*	*	62,045	47,565
Non-Allowed Advertising Expenses	*	*	*	132,108	139,643
Salaries and Benefits	*	*	*	36,660,838	37,515,274
Other Operating Expenses	44,473,663	49,716,074	53,927,327	22,568,852	24,580,618
Net Operating Income	3,557,610	2,905,861	3,114,604	1,114,242	(651,755)
Total Non-operating Revenue	2,260,113	2,052,471	1,871,583	520,790	1,120,311
Total Investment Income	2,233,588	1,902,081	1,759,916	675,029	1,053,727
Interest and Dividends	2,233,588	1,902,081	1,759,916	675,029	1,053,727
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(41,438)	(79,776)	(51,478)	(253,285)	(8,342)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	67,963	230,166	163,145	99,046	74,926
Excess of Revenue over Expenses	5,817,723	4,958,332	4,986,187	1,635,032	468,556
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	5,817,723	4,958,332	4,986,187	1,635,032	468,556
Total Change in Unrestricted Net Assets	2,294,857	513,626	(1,441,443)	3,433,646	7,054,984
Net Assets Released for Restrictions - Capital	34,804	†	†	†	†
Unrealized Gains/Losses on Investments	1,469,073	(3,057,804)	(3,557,280)	2,121,835	4,127,671
Minimum Pension Liability Adjustment	(5,042,250)	(1,469,534)	(2,870,350)	(323,221)	2,458,757
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	15,507	82,632	†	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Redington-Fairview General Hospital -- Skowhegan, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	7.388	5.638	4.994	5.804	6.490
Current Ratio without Board Designated and Undesignated Investments	5.483	4.207	3.819	4.496	5.043
Days in Accounts Receivable	50.017	50.383	43.762	43.862	47.659
Acid Test	3.800	2.449	2.395	2.941	3.330
Days Cash on Hand, Current	221.522	164.362	172.411	187.061	197.182
Days Cash on Hand, Incl Board Designated & Undesignated Investments	332.599	260.377	257.027	270.265	282.825
Average Payment Period, Accounts Payable and Accrued Expenses	52.031	58.409	63.521	55.923	50.478
Average Payment Period, Current Liabilities	58.293	67.102	71.992	63.605	59.212
Capital Structure					
Equity Financing Ratio	.774	.554	.524	.538	.595
Fixed Asset Financing	.438	1.215	.800	.796	.811
Cash Flow Divided by Total Debt	.538	.172	.169	.121	.110
Cash Flow Divided by Total Debt with Operating Income Only	.379	.120	.126	.109	.081
Debt Service Coverage Total	18.321	16.286	8.929	3.484	3.076
Debt Service Coverage Total with Operating Income Only	13.056	11.537	6.714	3.207	2.443
Profitability					
Total Margin	.111	.087	.081	.025	.007
Operating Margin	.071	.053	.052	.017	(.010)
Non Operating Revenue Margin	.388	.414	.375	.319	2.391
Return On Assets	.093	.056	.055	.017	.005
Return On Equity	.120	.101	.105	.032	.008
Markup	1.874	1.708	1.553	1.458	1.436
Deductible	.390	.329	.262	.250	.243
Markup Adjustment for Deductible	1.147	1.149	1.150	1.098	1.091
Reported Income Index	2.552	11.504	(3.459)	.476	.066
Asset Efficiency					
Total Asset Turnover	.835	.642	.678	.697	.695
Fixed Asset Turnover	5.546	2.584	1.902	2.115	2.257
Average Age Plant Depreciation Only	12.089	12.823	11.122	8.028	8.640
Other Financial Ratios					
Total Operating Expense Growth	.156	.113	.091	.139	.045
Total Operating Revenue Growth	.070	.092	.090	.098	.018
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.082	.525	.528	.484	.413

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Rumford Community Hospital -- Rumford, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	8,460,953	6,861,883	7,340,581	6,693,546	7,809,095
Cash and Investment	1,628,543	623,705	174,130	139,186	1,185,634
Current Assets Whose Use is Limited	48,324	48,372	48,421	48,447	48,472
Net Patient Accounts Receivable	3,315,993	4,203,263	5,115,311	3,717,083	4,147,008
Due from Affiliates	11,872	18,400	20,148	11,478	13,036
Third Party Settlements Receivable	3,197,522	1,657,159	1,465,258	2,422,895	2,022,178
Other Accounts Receivable	†	†	†	†	†
Inventory	192,658	219,730	210,120	206,143	207,390
Other Current Assets	66,041	91,254	307,193	148,314	185,377
Total Non-Current Assets	10,462,668	13,915,703	15,574,324	15,488,375	14,887,219
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	1,921,478	1,951,470	1,459,874	1,714,134	2,115,332
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	218,731	837,282	256,642	171,700	169,217
Gross Property, Plant and Equipment (PP&E)	20,441,700	24,202,791	28,048,094	28,933,823	29,076,170
Accumulated Depreciation	12,119,241	13,075,840	14,190,286	15,331,282	16,473,500
Net Property, Plant and Equipment (PP&E)	8,322,459	11,126,951	13,857,808	13,602,541	12,602,670
Total Unrestricted Assets	18,923,621	20,777,586	22,914,905	22,181,921	22,696,314
Total Current Liabilities	1,780,535	2,463,291	3,472,252	4,474,857	2,210,463
Current Long Term Debt (LTD)	14,040	14,688	15,366	28,691	25,305
Accounts Payable and Accrued Expenses	1,766,495	2,438,448	1,924,795	2,086,493	2,185,158
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	10,155	1,532,091	2,359,673	†
Total Non-current Liabilities	4,437,631	5,020,019	4,893,246	4,063,872	1,886,852
Long Term Debt	748,333	733,585	718,159	721,996	696,691
Estimated Third Party Settlements	†	†	928,516	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	3,692,227	4,287,131	3,254,026	3,369,998	1,348,105
Other Non-Current Liabilities	(2,929)	(697)	(7,455)	(28,122)	(157,944)
Fund Balance Unrestricted	12,705,454	13,294,276	14,549,407	13,643,192	18,598,999
Total Liabilities & Equity	18,923,620	20,777,586	22,914,905	22,181,921	22,696,314
Total Restricted Assets	907,721	902,205	834,415	879,803	997,204
Cash and Investments	907,721	902,205	834,415	879,803	997,204
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	907,721	902,205	834,415	879,803	997,204
Total Restricted Fund Balance	560,663	536,731	463,892	499,321	491,734
Total Liabilities	347,058	365,474	370,523	380,482	505,470
Temporarily Restricted Net Assets	230,217	274,439	213,781	245,767	235,361
Permanently Restricted Net Assets	330,446	262,292	250,111	253,554	256,373

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Rumford Community Hospital -- Rumford, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	46,110,482	48,748,002	54,505,241	53,398,247	63,801,307
Gross Inpatient Service Revenue	8,352,029	11,662,039	11,809,806	11,057,422	14,098,562
Gross Outpatient Service Revenue	37,758,453	37,085,963	42,695,435	42,340,825	49,702,745
Free Care (Charity Care)	812,007	500,876	579,976	741,037	385,386
Bad Debt (Provision for Bad Debt)	1,561,303	1,542,509	1,794,612	2,027,494	2,074,832
Contractuals	15,967,741	17,578,851	20,025,951	18,920,839	24,513,014
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	27,769,431	29,125,766	32,104,702	31,708,877	36,828,075
Other Operating Revenue	201,564	85,548	112,221	347,447	444,535
Total Operating Revenue	27,970,995	29,211,314	32,216,923	32,056,324	37,272,610
Total Operating Expenses	25,747,364	28,662,917	30,871,168	33,244,089	32,810,033
Depreciation and Amortization	986,377	1,100,344	1,175,309	1,248,659	1,255,869
Interest	58,517	49,753	44,832	46,908	46,623
Advertising Expenses	*	*	*	78,940	53,459
Allowed Advertising Expenses	*	*	*	†	†
Non-Allowed Advertising Expenses	*	*	*	78,940	53,459
Salaries and Benefits	*	*	*	22,464,958	21,558,892
Other Operating Expenses	24,702,470	27,512,820	29,651,027	9,404,624	9,895,190
Net Operating Income	2,223,631	548,397	1,345,755	(1,187,765)	4,462,577
Total Non-operating Revenue	546,590	117,088	(61,112)	191,156	125,558
Total Investment Income	255,034	67,562	(121,080)	140,255	155,348
Interest and Dividends	62,658	67,368	56,044	57,052	62,874
Realized Gains/Losses on Sales of Securities	192,376	194	(177,124)	83,203	92,474
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	291,556	49,526	59,968	50,901	(29,790)
Excess of Revenue over Expenses	2,770,221	665,485	1,284,643	(996,609)	4,588,135
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	2,770,221	665,485	1,284,643	(996,609)	4,588,135
Total Change in Unrestricted Net Assets	2,635,509	588,819	1,255,131	(691,880)	4,955,810
Net Assets Released for Restrictions - Capital	152,184	5,901	231,494	231,494	84,572
Unrealized Gains/Losses on Investments	(286,896)	(82,567)	(261,006)	73,235	283,103
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Rumford Community Hospital -- Rumford, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	5.831	3.578	2.535	1.879	4.490
Current Ratio without Board Designated and Undesignated Investments	4.752	2.786	2.114	1.496	3.533
Days in Accounts Receivable	43.585	52.675	58.156	42.787	41.101
Acid Test	.942	.273	.064	.042	.558
Days Cash on Hand, Current	24.719	8.900	2.735	2.140	14.275
Days Cash on Hand, Incl Board Designated & Undesignated Investments	53.043	34.743	20.679	21.695	38.744
Average Payment Period, Accounts Payable and Accrued Expenses	26.040	32.291	23.658	23.802	25.277
Average Payment Period, Current Liabilities	26.247	32.620	42.678	51.049	25.569
Capital Structure					
Equity Financing Ratio	.671	.640	.635	.615	.819
Fixed Asset Financing	.090	.066	.052	.053	.055
Cash Flow Divided by Total Debt	.604	.236	.294	.030	1.426
Cash Flow Divided by Total Debt with Operating Income Only	.516	.220	.301	.007	1.396
Debt Service Coverage Total	6.532	28.461	42.083	4.801	78.214
Debt Service Coverage Total with Operating Income Only	5.596	26.625	43.110	1.731	76.547
Profitability					
Total Margin	.097	.023	.040	(.031)	.123
Operating Margin	.079	.019	.042	(.037)	.120
Non Operating Revenue Margin	.197	.176	(.048)	(.192)	.027
Return On Assets	.146	.032	.056	(.045)	.202
Return On Equity	.218	.050	.088	(.073)	.247
Markup	1.799	1.704	1.769	1.617	1.958
Deductible	.346	.361	.367	.354	.384
Markup Adjustment for Deductible	1.179	1.090	1.121	1.048	1.211
Reported Income Index	1.054	1.130	1.024	1.100	.926
Asset Efficiency					
Total Asset Turnover	1.507	1.412	1.403	1.454	1.648
Fixed Asset Turnover	3.361	2.625	2.325	2.357	2.958
Average Age Plant Depreciation Only	12.287	11.883	12.074	12.278	13.117
Other Financial Ratios					
Total Operating Expense Growth	.150	.113	.077	.077	(.013)
Total Operating Revenue Growth	.192	.044	.103	(.005)	.163
Realized Gains Divided by Non-Operating Revenue	.352	.002	2.898	.435	.737
Realized Gains Divided by Net Income	.069	.000	(.138)	(.083)	.020
Long Term Debt to Equity	.059	.055	.049	.053	.037

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Sebastiack Valley Hospital -- Pittsfield, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	7,669,991	6,593,231	9,736,102	8,189,239	7,709,540
Cash and Investment	1,385,595	1,915,305	4,169,526	5,276,074	4,018,132
Current Assets Whose Use is Limited	162,635	155,531	153,054	150,580	128,728
Net Patient Accounts Receivable	3,601,524	2,903,983	1,934,503	2,056,480	2,359,114
Due from Affiliates	35,617	9,273	547	73,596	90,165
Third Party Settlements Receivable	1,790,311	1,018,345	2,940,222	65,074	297,907
Other Accounts Receivable	158,548	42,036	27,387	20,843	68,067
Inventory	224,135	256,101	242,042	256,042	292,770
Other Current Assets	311,626	292,657	268,821	290,550	454,657
Total Non-Current Assets	13,482,008	17,140,288	15,570,721	19,386,046	22,579,619
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	1,886,845	2,092,766	4,338,647	6,678,663	10,836,016
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	3,052,048	5,775,974	1,602,173	3,034,420	1,985,176
Gross Property, Plant and Equipment (PP&E)	19,814,384	21,724,536	22,843,785	24,221,906	25,560,209
Accumulated Depreciation	11,271,269	12,452,988	13,213,884	14,548,943	15,801,782
Net Property, Plant and Equipment (PP&E)	8,543,115	9,271,548	9,629,901	9,672,963	9,758,427
Total Unrestricted Assets	21,151,999	23,733,519	25,306,823	27,575,285	30,289,159
Total Current Liabilities	6,399,093	6,492,653	6,451,175	6,282,861	7,695,853
Current Long Term Debt (LTD)	498,226	616,450	625,362	648,532	535,699
Accounts Payable and Accrued Expenses	2,164,417	2,715,302	2,627,988	2,691,489	3,130,837
Estimated Third Party Settlements	3,480,531	2,948,570	2,959,264	2,700,950	3,828,188
Due to Affiliates	255,919	212,331	238,561	241,890	201,129
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	4,806,056	4,746,195	4,342,863	4,952,488	5,229,019
Long Term Debt	4,518,983	4,523,981	4,121,339	3,473,203	2,937,900
Estimated Third Party Settlements	†	†	†	1,276,698	2,120,771
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	287,073	222,214	221,524	202,587	170,348
Fund Balance Unrestricted	9,946,850	12,494,671	14,512,785	16,339,936	17,364,287
Total Liabilities & Equity	21,151,999	23,733,519	25,306,823	27,575,285	30,289,159
Total Restricted Assets	557,988	420,813	446,444	506,387	519,658
Cash and Investments	557,988	420,813	446,444	506,387	519,658
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	557,988	420,813	446,444	506,387	519,658
Total Restricted Fund Balance	557,988	420,813	446,444	506,387	519,658
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	141,375	64,961	98,839	153,748	180,130
Permanently Restricted Net Assets	416,613	355,852	347,605	352,639	339,528

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Sebastiack Valley Hospital -- Pittsfield, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	43,973,468	51,362,044	53,280,370	56,729,621	55,495,697
Gross Inpatient Service Revenue	9,650,692	10,939,638	11,678,408	12,358,072	10,579,175
Gross Outpatient Service Revenue	34,322,776	40,422,406	41,601,962	44,371,549	44,916,522
Free Care (Charity Care)	1,378,085	1,693,932	2,066,860	2,842,765	2,067,021
Bad Debt (Provision for Bad Debt)	1,661,649	1,841,200	1,628,972	2,258,561	2,046,648
Contractuals	16,901,756	19,490,837	20,151,830	20,687,705	19,746,400
Changes in Prior Year Estimated/Final Settlements	†	(1,300,000)	(1,353,182)	(383,633)	(340,383)
Net Patient Service Revenue	24,031,978	29,636,075	30,785,890	31,324,223	31,976,011
Other Operating Revenue	1,055,206	934,452	779,984	622,093	1,059,904
Total Operating Revenue	25,087,184	30,570,527	31,565,874	31,946,316	33,035,915
Total Operating Expenses	24,338,157	27,988,023	29,944,818	30,580,998	31,905,596
Depreciation and Amortization	1,069,301	1,192,108	1,340,295	1,385,409	1,386,407
Interest	229,888	224,883	228,305	210,251	185,715
Advertising Expenses	*	*	*	118,978	129,309
Allowed Advertising Expenses	*	*	*	31,312	30,382
Non-Allowed Advertising Expenses	*	*	*	87,666	98,927
Salaries and Benefits	*	*	*	17,838,855	18,297,661
Other Operating Expenses	23,038,968	26,571,032	28,376,218	11,027,505	11,906,504
Net Operating Income	749,027	2,582,504	1,621,056	1,365,318	1,130,319
Total Non-operating Revenue	167,876	172,344	73,424	233,154	307,851
Total Investment Income	169,069	169,893	59,934	234,650	322,960
Interest and Dividends	90,540	66,277	120,901	219,622	294,171
Realized Gains/Losses on Sales of Securities	78,529	103,616	(60,967)	15,028	28,789
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	(139)	(6,440)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(1,193)	2,451	13,490	(1,357)	(8,669)
Excess of Revenue over Expenses	916,903	2,754,848	1,694,480	1,598,472	1,438,170
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	916,903	2,754,848	1,694,480	1,598,472	1,438,170
Total Change in Unrestricted Net Assets	901,417	2,547,821	2,018,114	1,777,063	1,361,414
Net Assets Released for Restrictions - Capital	74,704	129,331	74,563	19,858	31,571
Unrealized Gains/Losses on Investments	41,810	(187,128)	119,450	220,537	(79,455)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(132,000)	(149,230)	129,621	(61,804)	(28,872)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Sebasticook Valley Hospital -- Pittsfield, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.493	1.338	2.182	2.366	2.410
Current Ratio without Board Designated and Undesignated Investments	1.199	1.015	1.509	1.303	1.002
Days in Accounts Receivable	54.700	35.766	22.936	23.963	26.929
Acid Test	.242	.319	.670	.864	.539
Days Cash on Hand, Current	24.286	28.208	55.157	67.843	49.595
Days Cash on Hand, Incl Board Designated & Undesignated Investments	53.883	56.714	110.519	151.339	179.191
Average Payment Period, Accounts Payable and Accrued Expenses	33.951	36.986	33.534	33.649	37.444
Average Payment Period, Current Liabilities	100.377	88.440	82.318	78.548	92.040
Capital Structure					
Equity Financing Ratio	.470	.526	.573	.593	.573
Fixed Asset Financing	.529	.488	.428	.359	.301
Cash Flow Divided by Total Debt	.177	.351	.281	.266	.219
Cash Flow Divided by Total Debt with Operating Income Only	.162	.336	.274	.245	.195
Debt Service Coverage Total	3.147	5.769	3.863	3.823	3.608
Debt Service Coverage Total with Operating Income Only	2.909	5.531	3.776	3.543	3.239
Profitability					
Total Margin	.036	.090	.054	.050	.043
Operating Margin	.030	.084	.051	.043	.034
Non Operating Revenue Margin	.183	.063	.043	.146	.214
Return On Assets	.043	.116	.067	.058	.047
Return On Equity	.092	.220	.117	.098	.083
Markup	1.850	1.869	1.805	1.875	1.773
Deductible	.384	.379	.378	.365	.356
Markup Adjustment for Deductible	1.156	1.172	1.132	1.199	1.154
Reported Income Index	1.017	1.081	.840	.875	1.404
Asset Efficiency					
Total Asset Turnover	1.194	1.295	1.250	1.167	1.101
Fixed Asset Turnover	2.937	3.297	3.278	3.303	3.385
Average Age Plant Depreciation Only	10.541	10.446	9.859	10.502	11.398
Other Financial Ratios					
Total Operating Expense Growth	.240	.150	.070	.021	.043
Total Operating Revenue Growth	.219	.219	.033	.012	.034
Realized Gains Divided by Non-Operating Revenue	.468	.601	(.830)	.064	.094
Realized Gains Divided by Net Income	.086	.038	(.036)	.009	.020
Long Term Debt to Equity	.454	.362	.284	.213	.169

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Southern Maine Medical Center -- Biddeford, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	28,278,254	6,593,231	9,736,102	42,380,291	48,164,922
Cash and Investment	8,785,693	1,915,305	4,169,526	11,643,324	19,015,960
Current Assets Whose Use is Limited	3,440,978	155,531	153,054	748,939	720,008
Net Patient Accounts Receivable	10,734,467	2,903,983	1,934,503	17,739,548	18,493,498
Due from Affiliates	†	9,273	547	†	104,339
Third Party Settlements Receivable	3,775,184	1,018,345	2,940,222	9,741,310	7,134,572
Other Accounts Receivable	117,691	42,036	27,387	120,134	262,051
Inventory	907,378	256,101	242,042	1,487,970	1,544,789
Other Current Assets	516,863	292,657	268,821	899,066	889,705
Total Non-Current Assets	73,558,982	17,140,288	15,570,721	91,208,865	88,613,040
Trustee Held Investments	9,152,071	†	†	150,011	150,223
Board Designated and Undesignated Investments	21,016,055	2,092,766	4,338,647	21,576,520	21,099,167
Due From Affiliates	100,000	†	†	61,341	†
Investments in Affiliates	544,705	†	†	†	†
Other Non-current Assets	1,503,528	5,775,974	1,602,173	1,814,331	1,946,941
Gross Property, Plant and Equipment (PP&E)	97,134,890	21,724,536	22,843,785	147,929,537	153,818,876
Accumulated Depreciation	55,892,267	12,452,988	13,213,884	80,322,875	88,402,167
Net Property, Plant and Equipment (PP&E)	41,242,623	9,271,548	9,629,901	67,606,662	65,416,709
Total Unrestricted Assets	101,837,236	23,733,519	25,306,823	133,589,156	136,777,962
Total Current Liabilities	12,947,685	6,492,653	6,451,175	17,933,295	21,688,665
Current Long Term Debt (LTD)	865,000	616,450	625,362	3,255,549	3,257,118
Accounts Payable and Accrued Expenses	12,056,167	2,715,302	2,627,988	8,781,938	9,185,296
Estimated Third Party Settlements	†	2,948,570	2,959,264	†	745,080
Due to Affiliates	†	212,331	238,561	5,695,582	8,475,971
Other Current Liabilities	26,518	†	†	200,226	25,200
Total Non-current Liabilities	26,030,810	4,746,195	4,342,863	35,124,094	31,919,040
Long Term Debt	24,723,327	4,523,981	4,121,339	33,440,767	30,130,510
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	1,307,483	†	†	1,683,327	1,788,530
Other Non-Current Liabilities	†	222,214	221,524	†	†
Fund Balance Unrestricted	62,858,741	12,494,671	14,512,785	80,531,767	83,170,257
Total Liabilities & Equity	101,837,236	23,733,519	25,306,823	133,589,156	136,777,962
Total Restricted Assets	12,194,973	420,813	446,444	2,151,292	2,064,481
Cash and Investments	9,015,708	420,813	446,444	1,304,728	2,064,481
Receivables	2,542,851	†	†	272,176	†
Other Assets	636,414	†	†	574,388	†
Total Restricted Liabilities and Equity	12,194,973	420,813	446,444	2,151,292	2,064,481
Total Restricted Fund Balance	12,194,973	420,813	446,444	2,151,292	2,064,481
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	10,615,738	64,961	98,839	608,583	473,507
Permanently Restricted Net Assets	1,579,235	355,852	347,605	1,542,709	1,590,974

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Southern Maine Medical Center -- Biddeford, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	203,489,975	51,362,044	53,280,370	306,620,106	329,830,595
Gross Inpatient Service Revenue	96,814,027	10,939,638	11,678,408	101,925,384	110,648,676
Gross Outpatient Service Revenue	106,675,948	40,422,406	41,601,962	204,694,722	219,181,919
Free Care (Charity Care)	3,171,766	1,693,932	2,066,860	5,377,394	7,494,651
Bad Debt (Provision for Bad Debt)	5,428,915	1,841,200	1,628,972	9,201,104	9,797,297
Contractuals	99,987,556	19,490,837	20,151,830	145,103,000	157,315,508
Changes in Prior Year Estimated/Final Settlements	(45,000)	(1,300,000)	(1,353,182)	(1,141,000)	(1,837,000)
Net Patient Service Revenue	94,946,738	29,636,075	30,785,890	148,079,608	157,060,139
Other Operating Revenue	3,313,729	934,452	779,984	3,604,349	3,183,898
Total Operating Revenue	98,260,467	30,570,527	31,565,874	151,683,957	160,244,037
Total Operating Expenses	97,520,457	27,988,023	29,944,818	150,657,863	157,218,365
Depreciation and Amortization	4,525,482	1,192,108	1,340,295	9,063,031	9,092,533
Interest	450,984	224,883	228,305	1,959,687	1,760,593
Advertising Expenses	*	*	*	519,413	482,193
Allowed Advertising Expenses	*	*	*	41,208	52,244
Non-Allowed Advertising Expenses	*	*	*	478,205	429,949
Salaries and Benefits	*	*	*	72,360,907	69,363,226
Other Operating Expenses	92,543,991	26,571,032	28,376,218	66,754,825	76,519,820
Net Operating Income	740,010	2,582,504	1,621,056	1,026,094	3,025,672
Total Non-operating Revenue	4,979,361	172,344	73,424	1,750,749	(350,012)
Total Investment Income	4,853,732	169,893	59,934	2,140,830	(488,758)
Interest and Dividends	4,853,732	66,277	120,901	3,852	2,609
Realized Gains/Losses on Sales of Securities	†	103,616	(60,967)	262,404	769,652
Permanently Impaired Security Writedowns	†	†	†	1,874,574	(1,261,019)
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	(441,953)	(152,460)
Other Non-Operating Revenues (Gifts, Bequests, etc.)	125,629	2,451	13,490	51,872	291,206
Excess of Revenue over Expenses	5,719,371	2,754,848	1,694,480	2,776,843	2,675,660
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	5,719,371	2,754,848	1,694,480	2,776,843	2,675,660
Total Change in Unrestricted Net Assets	4,218,085	2,547,821	2,018,114	6,386,138	2,638,490
Net Assets Released for Restrictions - Capital	49,832	129,331	74,563	1,379,528	309,510
Unrealized Gains/Losses on Investments	(1,630,709)	(187,128)	119,450	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	79,591	(149,230)	129,621	(254,828)	(346,680)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	2,484,595	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Southern Maine Medical Center -- Biddeford, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.807	1.338	2.182	3.566	3.194
Current Ratio without Board Designated and Undesignated Investments	2.184	1.015	1.509	2.363	2.221
Days in Accounts Receivable	41.266	35.766	22.936	43.726	42.978
Acid Test	.944	.319	.670	.691	.910
Days Cash on Hand, Current	47.989	28.208	55.157	31.944	48.632
Days Cash on Hand, Incl Board Designated & Undesignated Investments	130.476	56.714	110.519	87.564	100.623
Average Payment Period, Accounts Payable and Accrued Expenses	47.320	36.986	33.534	22.638	22.634
Average Payment Period, Current Liabilities	50.819	88.440	82.318	46.228	53.443
Capital Structure					
Equity Financing Ratio	.617	.526	.573	.603	.608
Fixed Asset Financing	.599	.488	.428	.495	.461
Cash Flow Divided by Total Debt	.263	.351	.281	.223	.220
Cash Flow Divided by Total Debt with Operating Income Only	.135	.336	.274	.190	.226
Debt Service Coverage Total	8.382	5.769	3.863	2.682	2.697
Debt Service Coverage Total with Operating Income Only	4.480	5.531	3.776	2.342	2.767
Profitability					
Total Margin	.055	.090	.054	.018	.017
Operating Margin	.008	.084	.051	.007	.019
Non Operating Revenue Margin	.871	.063	.043	.630	(.131)
Return On Assets	.056	.116	.067	.021	.020
Return On Equity	.091	.220	.117	.034	.032
Markup	2.121	1.869	1.805	2.059	2.118
Deductible	.491	.379	.378	.473	.477
Markup Adjustment for Deductible	1.095	1.172	1.132	1.096	1.118
Reported Income Index	1.356	1.081	.840	.231	1.014
Asset Efficiency					
Total Asset Turnover	1.014	1.295	1.250	1.149	1.169
Fixed Asset Turnover	2.382	3.297	3.278	2.244	2.450
Average Age Plant Depreciation Only	12.351	10.446	9.859	8.863	9.723
Other Financial Ratios					
Total Operating Expense Growth	.027	.150	.070	.146	.044
Total Operating Revenue Growth	.034	.219	.033	.140	.056
Realized Gains Divided by Non-Operating Revenue	†	.601	(.830)	.150	(2.199)
Realized Gains Divided by Net Income	†	.038	(.036)	.094	.288
Long Term Debt to Equity	.393	.362	.284	.415	.362

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Spring Harbor Hospital -- Westbrook, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	7,429,212	7,255,290	10,456,187	10,892,175	16,119,828
Cash and Investment	4,511,287	3,877,588	7,490,331	8,735,460	13,938,261
Current Assets Whose Use is Limited	464,039	401,633	445,244	444,397	284,965
Net Patient Accounts Receivable	2,043,362	2,264,098	1,275,612	1,078,034	1,139,077
Due from Affiliates	†	177,299	†	94,897	†
Third Party Settlements Receivable	†	†	831,163	177,542	†
Other Accounts Receivable	†	†	131,230	†	436,797
Inventory	145,630	176,652	214,953	249,042	262,936
Other Current Assets	264,894	358,020	67,654	112,803	57,792
Total Non-Current Assets	28,944,075	27,423,755	22,511,928	21,922,445	20,483,199
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	†	†	†	209,360	288,800
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	4,859,290	4,535,135	703,897	849,793	233,482
Gross Property, Plant and Equipment (PP&E)	29,682,288	29,792,858	28,108,088	28,190,418	19,960,917
Accumulated Depreciation	5,597,503	6,904,238	6,300,057	7,327,126	†
Net Property, Plant and Equipment (PP&E)	24,084,785	22,888,620	21,808,031	20,863,292	19,960,917
Total Unrestricted Assets	36,373,287	34,679,045	32,968,115	32,814,620	36,603,027
Total Current Liabilities	5,347,123	3,439,408	2,304,329	3,275,859	3,773,912
Current Long Term Debt (LTD)	562,012	587,419	607,842	633,280	663,736
Accounts Payable and Accrued Expenses	3,107,954	2,851,989	1,696,487	2,502,554	2,681,701
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	1,677,157	†	†	140,025	428,475
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	23,612,658	23,025,239	22,417,398	21,785,617	24,519,268
Long Term Debt	23,382,658	22,795,239	22,187,398	21,555,617	20,890,382
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	230,000	230,000	230,000	230,000	3,628,886
Fund Balance Unrestricted	7,413,506	8,214,398	8,246,388	7,753,144	8,309,847
Total Liabilities & Equity	36,373,287	34,679,045	32,968,115	32,814,620	36,603,027
Total Restricted Assets	540,130	473,901	427,056	413,635	510,432
Cash and Investments	540,130	421,037	427,056	413,635	510,432
Receivables	†	†	†	†	†
Other Assets	†	52,864	†	†	†
Total Restricted Liabilities and Equity	540,130	473,901	427,056	413,635	510,432
Total Restricted Fund Balance	540,130	473,901	427,056	413,635	510,432
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	190,130	123,901	77,056	63,635	160,432
Permanently Restricted Net Assets	350,000	350,000	350,000	350,000	350,000

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Spring Harbor Hospital -- Westbrook, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	44,139,222	48,474,557	46,090,875	46,972,182	48,357,674
Gross Inpatient Service Revenue	39,245,157	42,705,413	43,442,618	44,091,449	46,082,568
Gross Outpatient Service Revenue	4,894,065	5,769,144	2,648,257	2,880,733	2,275,106
Free Care (Charity Care)	4,134,741	5,756,541	5,633,874	5,509,905	5,667,230
Bad Debt (Provision for Bad Debt)	323,023	523,029	529,243	597,104	666,903
Contractuals	10,152,645	10,006,367	9,197,558	10,617,764	11,496,779
Changes in Prior Year Estimated/Final Settlements	†	(500,000)	†	†	†
Net Patient Service Revenue	29,528,813	32,688,620	30,730,200	30,247,409	30,526,762
Other Operating Revenue	941,202	1,028,123	1,012,055	1,081,619	890,012
Total Operating Revenue	30,470,015	33,716,743	31,742,255	31,329,028	31,416,774
Total Operating Expenses	29,885,477	32,996,445	31,354,555	31,022,849	30,886,613
Depreciation and Amortization	1,447,628	1,338,113	1,182,063	1,038,319	1,049,934
Interest	1,220,450	1,205,922	1,187,649	1,146,337	1,136,308
Advertising Expenses	*	*	*	77,451	†
Allowed Advertising Expenses	*	*	*	10,717	†
Non-Allowed Advertising Expenses	*	*	*	66,734	†
Salaries and Benefits	*	*	*	21,606,625	21,316,295
Other Operating Expenses	27,217,399	30,452,410	28,984,843	7,154,117	7,384,076
Net Operating Income	584,538	720,298	387,700	306,179	530,161
Total Non-operating Revenue	782,495	23,267	25,711	100,577	55,001
Total Investment Income	133,328	19,308	25,711	100,577	55,001
Interest and Dividends	133,328	19,308	25,711	100,605	46,073
Realized Gains/Losses on Sales of Securities	†	†	†	(28)	8,928
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	(833)	891	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	650,000	3,068	†	†	†
Excess of Revenue over Expenses	1,367,033	743,565	413,411	406,756	585,162
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	1,367,033	743,565	413,411	406,756	585,162
Total Change in Unrestricted Net Assets	470,765	800,892	31,990	(493,244)	558,701
Net Assets Released for Restrictions - Capital	192,498	69,105	88,336	†	†
Unrealized Gains/Losses on Investments	†	†	†	†	(16,415)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(1,088,766)	(11,778)	(469,757)	(900,000)	(10,046)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Spring Harbor Hospital -- Westbrook, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.389	2.109	4.538	3.389	4.348
Current Ratio without Board Designated and Undesignated Investments	1.389	2.109	4.538	3.325	4.271
Days in Accounts Receivable	25.258	25.281	15.151	13.009	13.620
Acid Test	.930	1.244	3.444	2.802	3.769
Days Cash on Hand, Current	63.858	49.337	95.998	111.746	173.996
Days Cash on Hand, Incl Board Designated & Undesignated Investments	63.858	49.337	95.998	114.294	177.529
Average Payment Period, Accounts Payable and Accrued Expenses	39.891	32.882	20.523	30.463	32.806
Average Payment Period, Current Liabilities	68.630	39.654	27.876	39.877	46.167
Capital Structure					
Equity Financing Ratio	.204	.237	.250	.236	.227
Fixed Asset Financing	.971	.996	1.017	1.033	1.047
Cash Flow Divided by Total Debt	.097	.079	.065	.058	.058
Cash Flow Divided by Total Debt with Operating Income Only	.070	.078	.063	.054	.056
Debt Service Coverage Total	2.290	1.860	1.568	1.477	1.566
Debt Service Coverage Total with Operating Income Only	1.846	1.846	1.553	1.420	1.535
Profitability					
Total Margin	.044	.022	.013	.013	.019
Operating Margin	.019	.021	.012	.010	.017
Non Operating Revenue Margin	.572	.031	.062	.247	.094
Return On Assets	.038	.021	.013	.012	.016
Return On Equity	.184	.091	.050	.052	.070
Markup	1.508	1.500	1.502	1.549	1.594
Deductible	.230	.206	.200	.226	.238
Markup Adjustment for Deductible	1.169	1.197	1.209	1.207	1.222
Reported Income Index	2.904	.928	12.923	(.825)	1.051
Asset Efficiency					
Total Asset Turnover	.859	.973	.964	.958	.860
Fixed Asset Turnover	1.265	1.473	1.456	1.502	1.574
Average Age Plant Depreciation Only	3.867	5.160	5.330	7.057	†
Other Financial Ratios					
Total Operating Expense Growth	.009	.104	(.050)	(.011)	(.004)
Total Operating Revenue Growth	.006	.107	(.059)	(.013)	.003
Realized Gains Divided by Non-Operating Revenue	†	†	†	(.000)	.162
Realized Gains Divided by Net Income	†	†	†	(.000)	.015
Long Term Debt to Equity	3.154	2.775	2.691	2.780	2.514

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Andrews Hospital -- Boothbay Harbor, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	4,505,442	5,812,643	4,744,227	6,539,277	6,293,682
Cash and Investment	1,103,146	2,261,956	1,416,137	2,034,310	1,281,716
Current Assets Whose Use is Limited	179,820	175,014	171,364	463,890	203,124
Net Patient Accounts Receivable	2,499,495	2,555,881	2,471,491	2,248,141	2,312,264
Due from Affiliates	188,248	285,404	172,506	992,778	1,821,439
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	61,153	61,154	29,897	†	†
Inventory	308,613	226,597	246,899	258,303	328,267
Other Current Assets	164,967	246,637	235,933	541,855	346,872
Total Non-Current Assets	22,424,948	24,781,413	23,948,216	23,443,129	22,853,078
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	4,044,611	3,054,110	3,163,775	3,765,485	3,883,028
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	90,000	277,501	597,000	597,000	597,000
Other Non-current Assets	347,380	535,592	75,365	101,898	100,236
Gross Property, Plant and Equipment (PP&E)	29,765,986	33,590,405	34,057,505	34,136,641	34,618,123
Accumulated Depreciation	11,823,029	12,676,195	13,945,429	15,157,895	16,345,309
Net Property, Plant and Equipment (PP&E)	17,942,957	20,914,210	20,112,076	18,978,746	18,272,814
Total Unrestricted Assets	26,930,390	30,594,056	28,692,443	29,982,406	29,146,760
Total Current Liabilities	4,577,157	5,031,014	4,016,246	5,676,516	4,603,716
Current Long Term Debt (LTD)	307,935	375,857	466,716	468,475	551,083
Accounts Payable and Accrued Expenses	2,400,894	2,040,151	1,307,689	913,914	671,281
Estimated Third Party Settlements	965,433	1,596,000	1,608,000	2,715,240	1,878,298
Due to Affiliates	902,895	949,364	340,854	955,644	1,069,342
Other Current Liabilities	†	69,642	292,987	623,243	433,712
Total Non-current Liabilities	9,099,840	12,801,178	11,874,653	11,468,577	10,858,708
Long Term Debt	8,439,491	12,191,727	11,716,724	11,294,627	10,744,537
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	660,349	609,451	157,929	173,950	114,171
Fund Balance Unrestricted	13,253,393	12,761,864	12,801,544	12,837,313	13,684,336
Total Liabilities & Equity	26,930,390	30,594,056	28,692,443	29,982,406	29,146,760
Total Restricted Assets	1,497,858	1,176,092	1,117,023	1,273,093	838,687
Cash and Investments	1,175,449	991,077	991,820	1,193,198	818,687
Receivables	322,409	185,015	125,203	79,895	20,000
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	1,497,858	1,176,092	1,117,023	1,273,093	838,687
Total Restricted Fund Balance	1,497,858	1,176,092	1,117,023	1,273,093	812,059
Total Liabilities	†	†	†	†	26,628
Temporarily Restricted Net Assets	751,879	521,474	482,920	616,233	180,799
Permanently Restricted Net Assets	745,979	654,618	634,103	656,860	631,260

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Andrews Hospital -- Boothbay Harbor, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	23,355,619	22,853,589	23,739,778	25,014,573	24,013,022
Gross Inpatient Service Revenue	7,635,534	7,719,463	7,956,368	9,879,249	10,424,086
Gross Outpatient Service Revenue	15,720,085	15,134,126	15,783,410	15,135,324	13,588,936
Free Care (Charity Care)	212,925	312,107	452,980	553,512	434,188
Bad Debt (Provision for Bad Debt)	639,272	277,213	639,562	476,802	500,452
Contractuals	6,942,047	4,853,212	5,920,922	4,924,536	5,561,001
Changes in Prior Year Estimated/Final Settlements	(700,000)	576,821	210,191	518,000	†
Net Patient Service Revenue	16,261,375	16,834,236	16,516,123	18,541,723	17,517,381
Other Operating Revenue	3,508,697	3,266,227	3,470,205	1,124,525	1,277,980
Total Operating Revenue	19,770,072	20,100,463	19,986,328	19,666,248	18,795,361
Total Operating Expenses	19,508,080	20,813,166	21,162,608	19,708,595	18,371,325
Depreciation and Amortization	1,068,740	1,192,291	1,343,293	1,327,408	1,280,210
Interest	521,117	535,609	608,928	595,005	534,382
Advertising Expenses	*	*	*	38,692	28,121
Allowed Advertising Expenses	*	*	*	6,179	5,365
Non-Allowed Advertising Expenses	*	*	*	32,513	22,756
Salaries and Benefits	*	*	*	8,756,524	8,220,353
Other Operating Expenses	17,918,223	19,085,266	19,210,387	8,990,966	8,308,259
Net Operating Income	261,992	(712,703)	(1,176,280)	(42,347)	424,036
Total Non-operating Revenue	789,462	201,337	308,256	487,136	450,123
Total Investment Income	550,682	91,230	80,308	38,504	282,686
Interest and Dividends	226,613	184,076	82,108	87,418	114,936
Realized Gains/Losses on Sales of Securities	324,069	(92,846)	(1,800)	(48,914)	167,750
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	238,780	110,107	227,948	448,632	167,437
Excess of Revenue over Expenses	1,051,454	(511,366)	(868,024)	444,789	874,159
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	1,051,454	(511,366)	(868,024)	444,789	874,159
Total Change in Unrestricted Net Assets	1,429,886	(677,221)	39,680	35,770	847,023
Net Assets Released for Restrictions - Capital	243,776	392,576	93,149	50,000	397,907
Unrealized Gains/Losses on Investments	162,356	(537,389)	59,967	171,465	(151,178)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(27,700)	(21,042)	754,588	(630,484)	(273,865)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

St. Andrews Hospital -- Boothbay Harbor, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.868	1.762	1.969	1.815	2.211
Current Ratio without Board Designated and Undesignated Investments	.984	1.155	1.181	1.152	1.367
Days in Accounts Receivable	56.103	55.417	54.619	44.255	48.179
Acid Test	.280	.484	.395	.440	.323
Days Cash on Hand, Current	25.396	45.334	29.236	49.607	31.710
Days Cash on Hand, Incl Board Designated & Undesignated Investments	105.457	102.149	87.501	124.380	114.637
Average Payment Period, Accounts Payable and Accrued Expenses	47.525	37.952	24.083	18.148	14.336
Average Payment Period, Current Liabilities	90.603	93.590	73.965	112.720	98.318
Capital Structure					
Equity Financing Ratio	.492	.417	.446	.428	.469
Fixed Asset Financing	.470	.583	.583	.595	.588
Cash Flow Divided by Total Debt	.155	.038	.030	.103	.139
Cash Flow Divided by Total Debt with Operating Income Only	.097	.027	.011	.075	.110
Debt Service Coverage Total	3.130	1.442	1.101	2.230	2.681
Debt Service Coverage Total with Operating Income Only	2.195	1.203	.788	1.771	2.232
Profitability					
Total Margin	.051	(.025)	(.043)	.022	.045
Operating Margin	.013	(.035)	(.059)	(.002)	.023
Non Operating Revenue Margin	.751	(.394)	(.355)	1.095	.515
Return On Assets	.039	(.017)	(.030)	.015	.030
Return On Equity	.079	(.040)	(.068)	.035	.064
Markup	1.377	1.255	1.286	1.326	1.377
Deductible	.297	.212	.249	.197	.232
Markup Adjustment for Deductible	1.021	1.022	1.006	1.076	1.074
Reported Income Index	.735	1.040	(21.876)	12.435	1.032
Asset Efficiency					
Total Asset Turnover	.763	.664	.707	.672	.660
Fixed Asset Turnover	1.102	.961	.994	1.036	1.029
Average Age Plant Depreciation Only	11.063	10.632	10.382	11.419	12.768
Other Financial Ratios					
Total Operating Expense Growth	.073	.067	.017	(.069)	(.068)
Total Operating Revenue Growth	.124	.017	(.006)	(.016)	(.044)
Realized Gains Divided by Non-Operating Revenue	.410	(.461)	(.006)	(.100)	.373
Realized Gains Divided by Net Income	.308	.182	.002	(.110)	.192
Long Term Debt to Equity	.637	.955	.915	.880	.785

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Joseph Hospital -- Bangor, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	24,284,144	20,868,567	24,719,647	24,724,762	26,223,015
Cash and Investment	15,142,093	11,960,060	16,827,139	16,392,881	15,577,477
Current Assets Whose Use is Limited	†	†	†	†	729,580
Net Patient Accounts Receivable	7,421,279	7,341,153	5,672,910	6,149,071	7,391,000
Due from Affiliates	9,955	†	†	†	†
Third Party Settlements Receivable	73,000	†	†	†	†
Other Accounts Receivable	†	158,170	†	†	156,221
Inventory	832,000	472,725	1,019,609	1,012,980	758,317
Other Current Assets	805,817	936,459	1,199,989	1,169,830	1,610,420
Total Non-Current Assets	32,793,418	34,054,151	31,762,575	27,272,953	29,868,247
Trustee Held Investments	780,864	753,400	759,137	736,457	†
Board Designated and Undesignated Investments	2,372,712	1,248,420	1,539,639	1,742,527	1,770,995
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	2,159,432	5,237,360	3,539,137	1,776,173	6,178,524
Gross Property, Plant and Equipment (PP&E)	65,103,440	66,506,951	68,507,630	62,560,136	62,809,817
Accumulated Depreciation	37,623,030	39,691,980	42,582,968	39,542,340	40,891,089
Net Property, Plant and Equipment (PP&E)	27,480,410	26,814,971	25,924,662	23,017,796	21,918,728
Total Unrestricted Assets	57,077,562	54,922,718	56,482,222	51,997,715	56,091,262
Total Current Liabilities	9,864,387	15,411,582	15,729,714	12,051,664	16,471,833
Current Long Term Debt (LTD)	1,435,008	2,030,273	2,176,260	2,026,990	1,290,453
Accounts Payable and Accrued Expenses	8,429,379	10,255,166	7,956,454	7,889,047	7,802,540
Estimated Third Party Settlements	†	3,126,143	5,597,000	2,135,627	7,378,840
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	16,600,595	21,896,762	20,420,808	18,900,307	20,790,154
Long Term Debt	15,867,245	16,599,208	16,249,350	14,739,552	13,456,756
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	733,350	5,297,554	4,171,458	4,160,755	7,333,398
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	30,612,580	17,614,374	20,331,700	21,045,744	18,829,275
Total Liabilities & Equity	57,077,562	54,922,718	56,482,222	51,997,715	56,091,262
Total Restricted Assets	2,478,838	1,869,854	2,072,249	2,288,800	2,107,925
Cash and Investments	2,478,838	1,869,854	2,072,249	2,288,800	2,107,925
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	2,478,838	1,869,854	2,072,249	2,288,800	2,107,925
Total Restricted Fund Balance	2,478,838	1,869,854	2,072,249	2,288,800	2,107,925
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	†	†	†	†	†
Permanently Restricted Net Assets	2,478,838	1,869,854	2,072,249	2,288,800	2,107,925

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Joseph Hospital -- Bangor, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	145,394,683	155,717,327	164,126,043	164,568,941	174,194,903
Gross Inpatient Service Revenue	60,388,848	65,786,755	65,610,686	61,786,537	70,653,519
Gross Outpatient Service Revenue	85,005,835	89,930,572	98,515,357	102,782,404	103,541,384
Free Care (Charity Care)	1,198,225	1,174,282	1,226,737	1,757,748	2,593,374
Bad Debt (Provision for Bad Debt)	3,223,453	5,488,961	6,686,005	6,275,693	5,780,363
Contractuals	61,529,638	66,860,863	72,122,739	72,914,429	78,644,027
Changes in Prior Year Estimated/Final Settlements	†	†	(2,000,000)	(1,600,000)	†
Net Patient Service Revenue	79,443,367	82,193,221	86,090,562	85,221,071	87,177,139
Other Operating Revenue	1,404,124	2,108,131	1,965,837	1,804,055	3,365,876
Total Operating Revenue	80,847,491	84,301,352	88,056,399	87,025,126	90,543,015
Total Operating Expenses	81,649,774	85,155,878	83,658,942	81,890,940	82,347,549
Depreciation and Amortization	4,141,999	4,269,018	4,255,629	4,127,851	3,653,816
Interest	1,026,928	1,084,058	956,429	952,293	771,105
Advertising Expenses	*	*	*	164,651	123,302
Allowed Advertising Expenses	*	*	*	123,528	123,302
Non-Allowed Advertising Expenses	*	*	*	41,123	†
Salaries and Benefits	*	*	*	42,046,980	41,943,198
Other Operating Expenses	76,480,847	79,802,802	78,446,884	34,599,165	35,856,128
Net Operating Income	(802,283)	(854,526)	4,397,457	5,134,186	8,195,466
Total Non-operating Revenue	1,785,360	806,731	235,645	735,147	677,605
Total Investment Income	1,785,360	806,731	235,645	735,147	503,746
Interest and Dividends	1,785,360	806,731	235,645	735,147	526,253
Realized Gains/Losses on Sales of Securities	†	†	†	†	(22,507)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	46,283
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	127,576
Excess of Revenue over Expenses	983,077	(47,795)	4,633,102	5,869,333	8,873,071
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	983,077	(47,795)	4,633,102	5,869,333	8,873,071
Total Change in Unrestricted Net Assets	(1,256,712)	(12,998,206)	2,717,326	713,748	(2,088,909)
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	234,349	(3,848,442)	1,687,085	637,660	(420,079)
Minimum Pension Liability Adjustment	301,577	(4,564,204)	1,126,096	10,703	(3,140,696)
Transfers From/To Affiliates	(2,775,715)	(4,537,765)	(4,728,957)	(5,803,948)	(7,401,205)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

St. Joseph Hospital -- Bangor, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.702	1.435	1.669	2.196	1.700
Current Ratio without Board Designated and Undesignated Investments	2.462	1.354	1.572	2.052	1.592
Days in Accounts Receivable	34.097	32.600	24.052	26.336	30.945
Acid Test	1.535	.776	1.070	1.360	.990
Days Cash on Hand, Current	71.307	53.969	77.351	76.944	75.636
Days Cash on Hand, Incl Board Designated & Undesignated Investments	82.481	59.603	84.428	85.123	83.850
Average Payment Period, Accounts Payable and Accrued Expenses	39.696	46.276	36.574	37.029	36.190
Average Payment Period, Current Liabilities	46.453	69.544	72.306	56.567	76.400
Capital Structure					
Equity Financing Ratio	.536	.321	.360	.405	.336
Fixed Asset Financing	.577	.619	.627	.640	.614
Cash Flow Divided by Total Debt	.194	.113	.246	.323	.336
Cash Flow Divided by Total Debt with Operating Income Only	.126	.092	.239	.299	.318
Debt Service Coverage Total	2.226	2.106	3.296	3.500	4.753
Debt Service Coverage Total with Operating Income Only	1.580	1.786	3.217	3.265	4.510
Profitability					
Total Margin	.012	(.001)	.052	.067	.097
Operating Margin	(.010)	(.010)	.050	.059	.091
Non Operating Revenue Margin	1.816	(16.879)	.051	.125	.076
Return On Assets	.017	(.001)	.082	.113	.158
Return On Equity	.032	(.003)	.228	.279	.471
Markup	1.798	1.853	1.985	2.032	2.156
Deductible	.423	.429	.439	.443	.451
Markup Adjustment for Deductible	1.044	1.068	1.123	1.141	1.201
Reported Income Index	(1.397)	.004	1.705	8.220	(4.003)
Asset Efficiency					
Total Asset Turnover	1.448	1.550	1.563	1.688	1.626
Fixed Asset Turnover	2.942	3.144	3.397	3.781	4.131
Average Age Plant Depreciation Only	9.083	9.298	10.006	9.579	11.191
Other Financial Ratios					
Total Operating Expense Growth	.010	.043	(.018)	(.021)	.006
Total Operating Revenue Growth	(.041)	.043	.045	(.012)	.040
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	(.033)
Realized Gains Divided by Net Income	†	†	†	†	(.003)
Long Term Debt to Equity	.518	.942	.799	.700	.715

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Mary's Regional Medical Center -- Lewiston, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	37,958,868	20,868,567	24,719,647	57,389,000	45,285,000
Cash and Investment	13,605,113	11,960,060	16,827,139	1,400,000	4,687,000
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	11,898,608	7,341,153	5,672,910	12,899,000	14,749,000
Due from Affiliates	2,877,187	†	†	19,160,000	21,654,000
Third Party Settlements Receivable	6,926,534	†	†	†	†
Other Accounts Receivable	†	158,170	†	†	†
Inventory	1,326,416	472,725	1,019,609	1,271,000	1,173,000
Other Current Assets	1,325,010	936,459	1,199,989	22,659,000	3,022,000
Total Non-Current Assets	64,397,887	34,054,151	31,762,575	93,347,000	111,560,000
Trustee Held Investments	7,384,013	753,400	759,137	10,091,000	1,272,000
Board Designated and Undesignated Investments	21,710,091	1,248,420	1,539,639	26,607,000	26,486,000
Due From Affiliates	3,327,353	†	†	†	†
Investments in Affiliates	1,870,331	†	†	1,670,000	2,329,000
Other Non-current Assets	1,760,390	5,237,360	3,539,137	371,000	22,137,000
Gross Property, Plant and Equipment (PP&E)	62,326,537	66,506,951	68,507,630	96,748,000	106,497,000
Accumulated Depreciation	33,980,828	39,691,980	42,582,968	42,140,000	47,161,000
Net Property, Plant and Equipment (PP&E)	28,345,709	26,814,971	25,924,662	54,608,000	59,336,000
Total Unrestricted Assets	102,356,755	54,922,718	56,482,222	150,736,000	156,845,000
Total Current Liabilities	9,901,489	15,411,582	15,729,714	14,725,000	17,871,000
Current Long Term Debt (LTD)	1,044,184	2,030,273	2,176,260	1,778,000	1,906,000
Accounts Payable and Accrued Expenses	8,615,965	10,255,166	7,956,454	12,947,000	11,764,000
Estimated Third Party Settlements	†	3,126,143	5,597,000	†	1,701,000
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	241,340	†	†	†	2,500,000
Total Non-current Liabilities	27,932,927	21,896,762	20,420,808	49,190,000	48,357,000
Long Term Debt	27,759,898	16,599,208	16,249,350	48,656,000	46,708,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	5,297,554	4,171,458	†	†
Other Non-Current Liabilities	173,029	†	†	534,000	1,649,000
Fund Balance Unrestricted	64,522,339	17,614,374	20,331,700	86,821,000	90,617,000
Total Liabilities & Equity	102,356,755	54,922,718	56,482,222	150,736,000	156,845,000
Total Restricted Assets	3,353,022	1,869,854	2,072,249	1,970,000	2,392,000
Cash and Investments	3,353,022	1,869,854	2,072,249	1,970,000	2,392,000
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	3,353,022	1,869,854	2,072,249	1,970,000	2,392,000
Total Restricted Fund Balance	3,353,022	1,869,854	2,072,249	1,970,000	2,392,000
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	2,667,960	†	†	1,279,000	1,696,000
Permanently Restricted Net Assets	685,062	1,869,854	2,072,249	691,000	696,000

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

St. Mary's Regional Medical Center -- Lewiston, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	281,379,756	155,717,327	164,126,043	324,260,000	361,276,000
Gross Inpatient Service Revenue	130,381,737	65,786,755	65,610,686	132,960,000	135,070,000
Gross Outpatient Service Revenue	150,998,019	89,930,572	98,515,357	191,300,000	226,206,000
Free Care (Charity Care)	5,962,010	1,174,282	1,226,737	9,478,000	11,371,000
Bad Debt (Provision for Bad Debt)	4,989,653	5,488,961	6,686,005	6,825,000	6,926,000
Contractuals	152,424,279	66,860,863	72,122,739	175,003,000	202,140,000
Changes in Prior Year Estimated/Final Settlements	(4,685,217)	†	(2,000,000)	(29,000)	597,000
Net Patient Service Revenue	122,689,031	82,193,221	86,090,562	132,983,000	140,242,000
Other Operating Revenue	1,528,476	2,108,131	1,965,837	1,541,000	9,901,000
Total Operating Revenue	124,217,507	84,301,352	88,056,399	134,524,000	150,143,000
Total Operating Expenses	115,467,926	85,155,878	83,658,942	128,379,000	146,076,000
Depreciation and Amortization	4,466,565	4,269,018	4,255,629	4,446,000	4,993,000
Interest	1,133,090	1,084,058	956,429	1,490,000	2,153,000
Advertising Expenses	*	*	*	†	†
Allowed Advertising Expenses	*	*	*	†	†
Non-Allowed Advertising Expenses	*	*	*	†	†
Salaries and Benefits	*	*	*	51,631,000	84,318,000
Other Operating Expenses	109,868,271	79,802,802	78,446,884	70,812,000	54,612,000
Net Operating Income	8,749,581	(854,526)	4,397,457	6,145,000	4,067,000
Total Non-operating Revenue	1,279,438	806,731	235,645	1,880,000	(2,077,000)
Total Investment Income	1,189,407	806,731	235,645	2,805,000	505,000
Interest and Dividends	1,189,407	806,731	235,645	2,805,000	505,000
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(185,362)	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	275,393	†	†	(925,000)	(2,582,000)
Excess of Revenue over Expenses	10,029,019	(47,795)	4,633,102	8,025,000	1,990,000
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	10,029,019	(47,795)	4,633,102	8,025,000	1,990,000
Total Change in Unrestricted Net Assets	5,678,472	(12,998,206)	2,717,326	9,330,000	3,796,000
Net Assets Released for Restrictions - Capital	179,339	†	†	279,000	321,000
Unrealized Gains/Losses on Investments	797,100	(3,848,442)	1,687,085	†	†
Minimum Pension Liability Adjustment	†	(4,564,204)	1,126,096	†	†
Transfers From/To Affiliates	(5,326,986)	(4,537,765)	(4,728,957)	1,026,000	1,485,000
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

St. Mary's Regional Medical Center -- Lewiston, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	6.026	1.435	1.669	5.704	4.016
Current Ratio without Board Designated and Undesignated Investments	3.834	1.354	1.572	3.897	2.534
Days in Accounts Receivable	35.398	32.600	24.052	35.404	38.386
Acid Test	1.374	.776	1.070	.095	.262
Days Cash on Hand, Current	44.737	53.969	77.351	4.123	12.126
Days Cash on Hand, Incl Board Designated & Undesignated Investments	116.125	59.603	84.428	82.485	80.649
Average Payment Period, Accounts Payable and Accrued Expenses	28.331	46.276	36.574	38.131	30.435
Average Payment Period, Current Liabilities	32.559	69.544	72.306	43.367	46.235
Capital Structure					
Equity Financing Ratio	.630	.321	.360	.576	.578
Fixed Asset Financing	.979	.619	.627	.891	.787
Cash Flow Divided by Total Debt	.383	.113	.246	.195	.105
Cash Flow Divided by Total Debt with Operating Income Only	.349	.092	.239	.166	.137
Debt Service Coverage Total	7.155	2.106	3.296	4.634	2.324
Debt Service Coverage Total with Operating Income Only	6.569	1.786	3.217	4.010	2.852
Profitability					
Total Margin	.080	(.001)	.052	.059	.013
Operating Margin	.070	(.010)	.050	.046	.027
Non Operating Revenue Margin	.128	(16.879)	.051	.234	(1.044)
Return On Assets	.098	(.001)	.082	.053	.013
Return On Equity	.155	(.003)	.228	.092	.022
Markup	2.450	1.853	1.985	2.538	2.541
Deductible	.542	.429	.439	.540	.560
Markup Adjustment for Deductible	1.130	1.068	1.123	1.175	1.157
Reported Income Index	1.766	.004	1.705	.829	.524
Asset Efficiency					
Total Asset Turnover	1.226	1.550	1.563	.905	.944
Fixed Asset Turnover	4.382	3.144	3.397	2.463	2.530
Average Age Plant Depreciation Only	7.608	9.298	10.006	9.478	9.445
Other Financial Ratios					
Total Operating Expense Growth	.075	.043	(.018)	.081	.138
Total Operating Revenue Growth	.118	.043	.045	.075	.116
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.430	.942	.799	.560	.515

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Stephens Memorial Hospital -- Norway, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	14,596,378	11,286,466	12,145,464	9,059,251	15,424,898
Cash and Investment	9,862,006	6,526,888	7,690,840	4,884,266	6,153,111
Current Assets Whose Use is Limited	670,835	750,041	478,779	278,959	889,188
Net Patient Accounts Receivable	1,884,177	2,401,663	2,352,319	2,293,478	6,824,645
Due from Affiliates	531,913	†	†	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,031,795	1,009,671	999,503	1,011,207	1,093,414
Other Current Assets	615,652	598,203	624,023	591,341	464,540
Total Non-Current Assets	24,544,965	25,732,899	25,811,622	28,025,654	25,314,650
Trustee Held Investments	356,148	374,482	390,042	403,914	406,013
Board Designated and Undesignated Investments	4,489,136	5,368,872	6,827,096	8,466,172	3,499,868
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	3,786,148	3,179,586	3,322,238	3,677,439	3,699,734
Other Non-current Assets	139,953	1,176,788	464,618	1,326,582	3,540,613
Gross Property, Plant and Equipment (PP&E)	36,532,996	37,538,259	38,732,511	40,045,512	42,062,616
Accumulated Depreciation	20,759,416	21,905,088	23,924,883	25,893,965	27,894,194
Net Property, Plant and Equipment (PP&E)	15,773,580	15,633,171	14,807,628	14,151,547	14,168,422
Total Unrestricted Assets	39,141,343	37,019,365	37,957,086	37,084,905	40,739,548
Total Current Liabilities	7,693,140	6,634,274	7,487,283	5,888,712	7,915,863
Current Long Term Debt (LTD)	181,533	144,533	220,980	283,002	328,527
Accounts Payable and Accrued Expenses	3,569,503	3,729,601	3,252,848	2,909,404	4,185,264
Estimated Third Party Settlements	3,235,000	1,920,021	3,570,013	2,138,165	2,327,836
Due to Affiliates	707,104	840,119	443,442	558,141	1,074,236
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	4,357,004	4,216,815	4,343,467	4,295,543	4,405,164
Long Term Debt	3,740,603	3,583,542	3,703,953	3,689,360	3,487,968
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	616,401	633,273	639,514	606,183	917,196
Fund Balance Unrestricted	27,091,199	26,168,276	26,126,336	26,900,650	28,418,521
Total Liabilities & Equity	39,141,343	37,019,365	37,957,086	37,084,905	40,739,548
Total Restricted Assets	659,798	785,165	898,901	1,003,998	1,024,882
Cash and Investments	659,798	785,165	898,901	1,003,998	1,024,882
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	659,798	785,165	898,901	1,003,998	1,024,882
Total Restricted Fund Balance	659,798	785,165	898,901	1,003,998	1,024,882
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	217,973	233,011	346,747	451,844	472,728
Permanently Restricted Net Assets	441,825	552,154	552,154	552,154	552,154

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Stephens Memorial Hospital -- Norway, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	84,481,621	87,963,437	89,295,960	92,126,056	92,093,892
Gross Inpatient Service Revenue	31,790,353	32,586,916	30,903,656	29,786,310	24,328,172
Gross Outpatient Service Revenue	52,691,268	55,376,521	58,392,304	62,339,746	67,765,720
Free Care (Charity Care)	1,567,412	1,457,693	2,098,069	1,997,478	2,046,576
Bad Debt (Provision for Bad Debt)	2,266,453	2,347,139	2,437,300	3,225,401	2,942,133
Contractuals	39,298,900	41,756,908	44,421,456	46,343,695	40,076,894
Changes in Prior Year Estimated/Final Settlements	(500,000)	(773,000)	(1,400,000)	(1,000,000)	(1,891,000)
Net Patient Service Revenue	41,848,856	43,174,697	41,739,135	41,559,482	48,919,289
Other Operating Revenue	738,329	546,316	592,330	412,737	444,037
Total Operating Revenue	42,587,185	43,721,013	42,331,465	41,972,219	49,363,326
Total Operating Expenses	37,842,244	40,636,083	39,762,828	39,406,490	44,082,366
Depreciation and Amortization	2,290,057	2,407,461	2,168,062	2,094,841	2,190,666
Interest	66,735	58,068	75,459	69,056	71,135
Advertising Expenses	*	*	*	106,830	121,156
Allowed Advertising Expenses	*	*	*	†	†
Non-Allowed Advertising Expenses	*	*	*	106,830	121,156
Salaries and Benefits	*	*	*	22,379,158	25,919,788
Other Operating Expenses	35,485,452	38,170,554	37,519,307	14,756,605	15,779,621
Net Operating Income	4,744,941	3,084,930	2,568,637	2,565,729	5,280,960
Total Non-operating Revenue	1,435,070	341,400	172,701	401,292	39,592
Total Investment Income	432,328	163,056	128,651	108,994	56,993
Interest and Dividends	154,578	163,056	128,651	108,994	56,993
Realized Gains/Losses on Sales of Securities	277,750	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	1,002,742	178,344	44,050	292,298	(17,401)
Excess of Revenue over Expenses	6,180,011	3,426,330	2,741,338	2,967,021	5,320,552
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	6,180,011	3,426,330	2,741,338	2,967,021	5,320,552
Total Change in Unrestricted Net Assets	3,647,430	(922,923)	(41,940)	774,314	1,517,871
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	(84,498)	(364,456)	7,316	125,040	(34,521)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(2,087,817)	(3,050,546)	(2,854,037)	(2,317,747)	(3,699,206)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(360,266)	(934,251)	63,443	†	(68,954)

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Stephens Memorial Hospital -- Norway, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.481	2.510	2.534	2.976	2.391
Current Ratio without Board Designated and Undesignated Investments	1.897	1.701	1.622	1.538	1.949
Days in Accounts Receivable	16.434	20.304	20.571	20.143	50.921
Acid Test	1.369	1.097	1.091	.877	.890
Days Cash on Hand, Current	108.136	69.479	79.317	50.509	61.359
Days Cash on Hand, Incl Board Designated & Undesignated Investments	154.225	120.740	145.600	133.329	91.853
Average Payment Period, Accounts Payable and Accrued Expenses	36.647	35.610	31.581	28.461	36.466
Average Payment Period, Current Liabilities	78.982	63.343	72.693	57.606	68.970
Capital Structure					
Equity Financing Ratio	.692	.707	.688	.725	.698
Fixed Asset Financing	.237	.229	.250	.261	.246
Cash Flow Divided by Total Debt	.703	.538	.415	.497	.610
Cash Flow Divided by Total Debt with Operating Income Only	.584	.506	.400	.458	.606
Debt Service Coverage Total	33.799	24.590	22.659	17.691	21.411
Debt Service Coverage Total with Operating Income Only	28.117	23.165	21.874	16.307	21.299
Profitability					
Total Margin	.140	.078	.064	.070	.108
Operating Margin	.111	.071	.061	.061	.107
Non Operating Revenue Margin	.232	.100	.063	.135	.007
Return On Assets	.158	.093	.072	.080	.131
Return On Equity	.228	.131	.105	.110	.187
Markup	2.252	2.178	2.261	2.348	2.099
Deductible	.465	.475	.497	.503	.435
Markup Adjustment for Deductible	1.213	1.151	1.143	1.172	1.190
Reported Income Index	1.694	(3.712)	(65.363)	3.832	3.505
Asset Efficiency					
Total Asset Turnover	1.125	1.190	1.120	1.143	1.213
Fixed Asset Turnover	2.700	2.797	2.859	2.966	3.484
Average Age Plant Depreciation Only	9.065	9.099	11.035	12.361	12.733
Other Financial Ratios					
Total Operating Expense Growth	.122	.074	(.021)	(.009)	.119
Total Operating Revenue Growth	.153	.027	(.032)	(.008)	.176
Realized Gains Divided by Non-Operating Revenue	.194	†	†	†	†
Realized Gains Divided by Net Income	.045	†	†	†	†
Long Term Debt to Equity	.138	.137	.142	.137	.123

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	12,918,007	11,738,846	14,732,549	10,654,085	17,636,125
Cash and Investment	3,762,284	1,581,014	6,189,161	3,098,894	8,299,255
Current Assets Whose Use is Limited	1,197,486	434,806	155,634	152,653	153,534
Net Patient Accounts Receivable	4,092,485	5,395,149	4,741,366	4,811,411	6,696,824
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	2,082,975	2,147,016	1,138,986	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,314,787	1,641,344	1,779,735	1,876,650	2,005,526
Other Current Assets	467,990	539,517	727,667	714,477	480,986
Total Non-Current Assets	44,433,519	43,450,761	43,453,262	58,524,793	60,605,835
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	18,057,387	15,950,027	20,291,589	31,115,700	35,864,555
Due From Affiliates	3,448,750	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,338,009	5,111,631	1,057,611	4,038,138	2,863,905
Gross Property, Plant and Equipment (PP&E)	43,970,143	47,117,841	50,616,792	54,765,521	56,090,791
Accumulated Depreciation	22,380,770	24,728,738	28,512,730	31,394,566	34,213,416
Net Property, Plant and Equipment (PP&E)	21,589,373	22,389,103	22,104,062	23,370,955	21,877,375
Total Unrestricted Assets	57,351,526	55,189,607	58,185,811	69,178,878	78,241,960
Total Current Liabilities	5,840,779	5,947,631	7,376,601	12,905,346	14,211,379
Current Long Term Debt (LTD)	513,572	234,010	517,262	530,658	555,918
Accounts Payable and Accrued Expenses	5,327,207	5,713,621	6,495,549	6,688,030	6,881,754
Estimated Third Party Settlements	†	†	†	5,285,103	5,901,459
Due to Affiliates	†	†	363,790	401,555	872,248
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	7,730,089	7,493,380	7,622,621	7,727,885	7,857,889
Long Term Debt	7,730,089	7,493,380	7,622,621	7,097,885	6,547,889
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	630,000	1,310,000
Fund Balance Unrestricted	43,780,658	41,748,596	43,186,589	48,545,647	56,172,692
Total Liabilities & Equity	57,351,526	55,189,607	58,185,811	69,178,878	78,241,960
Total Restricted Assets	17,824,684	15,354,258	12,827,739	13,294,276	12,658,626
Cash and Investments	17,679,427	15,350,248	12,823,017	13,294,276	12,658,626
Receivables	145,257	4,010	4,722	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	17,824,684	15,354,258	12,827,739	13,294,276	12,658,626
Total Restricted Fund Balance	17,824,684	15,354,258	12,827,739	13,294,276	12,658,626
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,978,356	1,663,290	1,418,917	1,546,298	1,456,389
Permanently Restricted Net Assets	15,846,328	13,690,968	11,408,822	11,747,978	11,202,237

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	68,510,564	80,975,987	87,524,086	96,484,694	111,301,961
Gross Inpatient Service Revenue	17,245,942	24,115,287	20,810,267	22,789,903	27,675,893
Gross Outpatient Service Revenue	51,264,622	56,860,700	66,713,819	73,694,791	83,626,068
Free Care (Charity Care)	769,192	1,011,170	1,741,337	2,782,100	3,314,381
Bad Debt (Provision for Bad Debt)	1,599,841	2,081,830	3,040,861	3,245,250	4,033,375
Contractuals	21,292,726	25,242,836	26,460,473	31,296,449	37,409,569
Changes in Prior Year Estimated/Final Settlements	†	(400,000)	(2,400,000)	(2,200,000)	(4,700,000)
Net Patient Service Revenue	44,848,805	53,040,151	58,681,415	61,360,895	71,244,636
Other Operating Revenue	1,541,721	1,792,726	1,470,212	1,299,096	1,268,567
Total Operating Revenue	46,390,526	54,832,877	60,151,627	62,659,991	72,513,203
Total Operating Expenses	44,474,229	53,472,054	57,925,822	59,180,386	64,963,652
Depreciation and Amortization	2,043,053	2,470,699	2,985,047	3,068,923	3,147,893
Interest	446,213	417,837	461,189	364,265	403,887
Advertising Expenses	*	*	*	40,880	43,248
Allowed Advertising Expenses	*	*	*	40,880	43,248
Non-Allowed Advertising Expenses	*	*	*	†	†
Salaries and Benefits	*	*	*	37,119,636	40,522,756
Other Operating Expenses	41,984,963	50,583,518	54,479,586	18,586,682	20,845,868
Net Operating Income	1,916,297	1,360,823	2,225,805	3,479,605	7,549,551
Total Non-operating Revenue	2,093,905	1,979,266	911,237	2,324,481	1,018,974
Total Investment Income	1,959,870	1,845,354	949,348	2,209,416	792,955
Interest and Dividends	1,067,971	1,121,379	985,278	1,084,667	1,283,936
Realized Gains/Losses on Sales of Securities	891,899	723,975	(35,930)	1,124,749	(490,981)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(801)	10,848	(129,493)	12,446	93,830
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	134,836	123,064	91,382	102,619	132,189
Excess of Revenue over Expenses	4,010,202	3,340,089	3,137,042	5,804,086	8,568,525
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	4,010,202	3,340,089	3,137,042	5,804,086	8,568,525
Total Change in Unrestricted Net Assets	4,542,131	(2,177,319)	1,901,645	5,359,058	7,627,045
Net Assets Released for Restrictions - Capital	474,361	149,152	60,460	2,000	†
Unrealized Gains/Losses on Investments	807,568	(1,844,216)	145,560	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(750,000)	(3,822,344)	(1,285,857)	(535,494)	(941,480)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	(155,560)	88,466	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	5.303	4.655	4.748	3.237	3.765
Current Ratio without Board Designated and Undesignated Investments	2.212	1.974	1.997	.826	1.241
Days in Accounts Receivable	33.307	37.127	29.491	28.620	34.309
Acid Test	.849	.339	.860	.252	.595
Days Cash on Hand, Current	42.665	14.427	42.152	21.151	49.911
Days Cash on Hand, Incl Board Designated & Undesignated Investments	197.997	128.576	176.959	223.556	261.678
Average Payment Period, Accounts Payable and Accrued Expenses	45.826	40.891	43.153	43.505	40.634
Average Payment Period, Current Liabilities	50.243	42.565	49.007	83.948	83.913
Capital Structure					
Equity Financing Ratio	.763	.756	.742	.702	.718
Fixed Asset Financing	.358	.335	.345	.304	.299
Cash Flow Divided by Total Debt	.446	.432	.408	.430	.531
Cash Flow Divided by Total Debt with Operating Income Only	.292	.285	.347	.317	.485
Debt Service Coverage Total	6.919	6.687	9.470	10.479	12.969
Debt Service Coverage Total with Operating Income Only	4.690	4.562	8.159	7.842	11.879
Profitability					
Total Margin	.083	.059	.051	.089	.117
Operating Margin	.041	.025	.037	.056	.104
Non Operating Revenue Margin	.522	.593	.290	.400	.119
Return On Assets	.070	.061	.054	.084	.110
Return On Equity	.092	.080	.073	.120	.153
Markup	1.575	1.548	1.536	1.652	1.733
Deductible	.311	.312	.302	.324	.336
Markup Adjustment for Deductible	1.096	1.076	1.080	1.123	1.157
Reported Income Index	.801	(1.644)	2.182	1.083	1.123
Asset Efficiency					
Total Asset Turnover	.845	1.029	1.049	.939	.940
Fixed Asset Turnover	2.149	2.449	2.721	2.681	3.315
Average Age Plant Depreciation Only	10.955	10.009	9.552	10.230	10.869
Other Financial Ratios					
Total Operating Expense Growth	.124	.202	.083	.022	.098
Total Operating Revenue Growth	.108	.182	.097	.042	.157
Realized Gains Divided by Non-Operating Revenue	.426	.366	(.039)	.484	(.482)
Realized Gains Divided by Net Income	.222	.217	(.011)	.194	(.057)
Long Term Debt to Equity	.177	.179	.177	.146	.117

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

York Hospital -- York, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	20,273,266	22,436,690	23,960,642	26,579,729	30,529,151
Cash and Investment	550,253	258,465	2,023,381	3,459,189	5,732,030
Current Assets Whose Use is Limited	2,008,212	2,203,987	3,046,139	1,878,990	1,823,447
Net Patient Accounts Receivable	13,157,000	14,539,166	12,596,241	16,189,290	18,036,395
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	50,527	†	1,537,497	†	†
Other Accounts Receivable	536,298	985,749	683,418	549,425	276,801
Inventory	3,260,888	3,570,052	3,398,312	3,639,243	3,503,742
Other Current Assets	710,088	879,271	675,654	863,592	1,156,736
Total Non-Current Assets	68,988,599	68,817,290	65,325,997	71,520,759	76,985,509
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	25,903,957	21,663,924	19,470,021	22,009,013	26,837,417
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	2,610,547	6,494,493	5,031,494	5,577,051	4,178,286
Gross Property, Plant and Equipment (PP&E)	79,120,423	84,869,975	90,357,740	98,337,016	102,537,548
Accumulated Depreciation	38,646,328	44,211,102	49,533,258	54,402,321	56,567,742
Net Property, Plant and Equipment (PP&E)	40,474,095	40,658,873	40,824,482	43,934,695	45,969,806
Total Unrestricted Assets	89,261,865	91,253,980	89,286,639	98,100,488	107,514,660
Total Current Liabilities	12,774,167	16,260,153	14,645,748	15,536,468	18,195,350
Current Long Term Debt (LTD)	1,294,001	1,419,001	1,538,001	936,000	1,487,000
Accounts Payable and Accrued Expenses	11,480,166	13,162,569	13,107,747	13,173,533	14,833,491
Estimated Third Party Settlements	†	1,678,583	†	1,426,935	1,874,859
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	26,425,515	29,648,854	30,380,212	32,633,599	27,132,857
Long Term Debt	19,014,177	19,785,517	20,766,819	20,909,976	19,365,604
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	6,525,164	9,082,577	8,936,327	10,952,211	6,841,260
Other Non-Current Liabilities	886,174	780,760	677,066	771,412	925,993
Fund Balance Unrestricted	49,972,183	45,344,973	44,260,679	49,930,421	62,186,453
Total Liabilities & Equity	89,171,865	91,253,980	89,286,639	98,100,488	107,514,660
Total Restricted Assets	8,313,354	7,623,514	7,846,127	8,484,005	9,160,794
Cash and Investments	8,313,354	7,623,514	7,846,127	8,484,005	9,160,794
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	8,313,354	7,623,514	7,846,127	8,484,005	9,160,794
Total Restricted Fund Balance	8,313,354	7,623,514	7,846,127	8,484,005	9,160,794
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	5,674,361	5,189,899	5,726,621	6,201,608	6,531,687
Permanently Restricted Net Assets	2,638,993	2,433,615	2,119,506	2,282,397	2,629,107

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

York Hospital -- York, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	197,218,791	240,425,574	263,009,850	282,139,284	303,664,055
Gross Inpatient Service Revenue	64,074,359	78,794,791	78,149,565	86,577,348	88,234,107
Gross Outpatient Service Revenue	133,144,432	161,630,783	184,860,285	195,561,936	215,429,948
Free Care (Charity Care)	4,234,899	4,944,245	5,384,387	4,905,168	6,169,914
Bad Debt (Provision for Bad Debt)	4,016,796	4,834,751	5,828,504	6,331,654	6,288,303
Contractuals	84,525,329	106,033,416	119,875,886	132,754,897	144,397,690
Changes in Prior Year Estimated/Final Settlements	(500,000)	(850,000)	†	†	†
Net Patient Service Revenue	104,941,767	125,463,162	131,921,073	138,147,565	146,808,148
Other Operating Revenue	2,501,915	2,742,491	2,697,418	2,802,807	2,768,390
Total Operating Revenue	107,443,682	128,205,653	134,618,491	140,950,372	149,576,538
Total Operating Expenses	105,699,304	128,502,138	132,319,279	136,999,629	146,761,560
Depreciation and Amortization	4,973,767	5,606,740	5,461,446	5,287,866	5,485,695
Interest	1,159,448	1,044,875	1,068,038	1,009,331	896,608
Advertising Expenses	*	*	*	490,000	693,001
Allowed Advertising Expenses	*	*	*	51,074	59,816
Non-Allowed Advertising Expenses	*	*	*	438,926	633,185
Salaries and Benefits	*	*	*	80,752,435	84,315,411
Other Operating Expenses	99,566,089	121,850,523	125,789,795	49,459,997	55,370,845
Net Operating Income	1,744,378	(296,485)	2,299,212	3,950,743	2,814,978
Total Non-operating Revenue	1,902,844	(1,347,727)	(3,608,329)	2,456,613	4,452,312
Total Investment Income	1,564,137	(720,250)	(3,071,538)	2,313,861	4,275,847
Interest and Dividends	789,010	670,573	330,447	452,018	172,273
Realized Gains/Losses on Sales of Securities	775,127	(1,390,823)	(3,401,985)	1,861,843	4,103,574
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	(1,032,644)	(772,271)	(99,323)	(13,082)
Other Non-Operating Revenues (Gifts, Bequests, etc.)	338,707	405,167	235,480	242,075	189,547
Excess of Revenue over Expenses	3,647,222	(1,644,212)	(1,309,117)	6,407,356	7,267,290
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	3,647,222	(1,644,212)	(1,309,117)	6,407,356	7,267,290
Total Change in Unrestricted Net Assets	(655,585)	(4,627,210)	(1,084,294)	5,669,742	12,256,032
Net Assets Released for Restrictions - Capital	†	510,000	517,887	733,611	895,272
Unrealized Gains/Losses on Investments	1,739,637	(1,079,632)	†	†	†
Minimum Pension Liability Adjustment	†	(2,413,366)	(293,064)	(1,471,225)	4,093,470
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(6,042,444)	†	†	†	†

*New Data Element in FY 2010

† Data not available or not

Maine Health Data Organization Hospital Financial Report Part III

York Hospital -- York, Me.	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.615	2.712	2.965	3.127	3.153
Current Ratio without Board Designated and Undesignated Investments	1.587	1.380	1.636	1.711	1.678
Days in Accounts Receivable	45.762	42.298	34.851	42.774	44.843
Acid Test	.200	.151	.346	.344	.415
Days Cash on Hand, Current	9.271	7.313	14.586	14.793	19.520
Days Cash on Hand, Incl Board Designated & Undesignated Investments	103.140	71.655	70.606	75.785	88.857
Average Payment Period, Accounts Payable and Accrued Expenses	41.601	39.093	37.714	36.507	38.324
Average Payment Period, Current Liabilities	46.290	48.293	42.139	43.055	47.009
Capital Structure					
Equity Financing Ratio	.560	.497	.496	.509	.578
Fixed Asset Financing	.470	.487	.509	.476	.421
Cash Flow Divided by Total Debt	.220	.086	.092	.243	.281
Cash Flow Divided by Total Debt with Operating Income Only	.171	.116	.172	.192	.183
Debt Service Coverage Total	4.360	2.141	2.099	4.987	7.448
Debt Service Coverage Total with Operating Income Only	3.511	2.717	3.550	4.023	5.019
Profitability					
Total Margin	.033	(.013)	(.010)	.045	.047
Operating Margin	.016	(.002)	.017	.028	.019
Non Operating Revenue Margin	.522	.820	2.756	.383	.613
Return On Assets	.041	(.018)	(.015)	.065	.068
Return On Equity	.073	(.036)	(.030)	.128	.117
Markup	1.890	1.892	2.008	2.080	2.088
Deductible	.429	.441	.456	.471	.476
Markup Adjustment for Deductible	1.090	1.067	1.102	1.111	1.104
Reported Income Index	(5.563)	.355	1.207	1.130	.593
Asset Efficiency					
Total Asset Turnover	1.225	1.390	1.467	1.462	1.433
Fixed Asset Turnover	2.655	3.153	3.297	3.208	3.254
Average Age Plant Depreciation Only	7.770	7.885	9.070	10.288	10.312
Other Financial Ratios					
Total Operating Expense Growth	.135	.216	.030	.035	.071
Total Operating Revenue Growth	.122	.193	.050	.047	.061
Realized Gains Divided by Non-Operating Revenue	.407	1.032	.943	.758	.922
Realized Gains Divided by Net Income	.213	.846	2.599	.291	.565
Long Term Debt to Equity	.380	.436	.469	.419	.311

† Data not available or not applicable